

N. Henry
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1990

ANNUAL REPORTS



TOWN OF ROLLINSFORD, N.H.

FOR THE YEAR ENDING DECEMBER 31,

1990

DATES TO REMEMBER

January 1	Fiscal year begins.
March 9	Annual School Meeting
March 12	Election Day
March 16	Annual Town Meeting
March 26	Annual Sewer District & Water District Meeting
April 1	All property, Real and Personal, assessed to owner this date.
April 15	1. Last day for property owners to file property inventories, RSA 77:14, (subject to 1% fine, no less than \$10, no more than \$50). 2. Last day for veterans to file for Service Credit. Applies only to those who have not previously applied in Rollinsford. 3. Last day for filing for Elderly Exemptions 4. Last day to file for Current Use Assessment.
May 1	Last day to license dogs.
June 1	Property taxes billed in May due by this date.
June 10	Selectmen must issue warrant to Police to collect all fees or kill all unlicensed dogs by this date.
December 1	Last day to pay 1991 property taxes billed in November 1991 without penalty.
December 31	Fiscal year ends.

TELEPHONE NUMBERS

EMERGENCY TELEPHONE NUMBERS

Fire Department	742-2779
Police Department	742-2724
So. Berwick Rescue Squad	384-2222

BUSINESS TELEPHONE NUMBERS

Selectmen's Office	742-2510
Town Clerk / Tax Collector's Office	742-2510
Health Officer	742-2510
Rollinsford Grade School	742-2351
School Cafeteria	749-3005
Supt. of Schools	742-4233
Sewerage Treatment Plant	742-8124

MEETINGS

Selectmen	Every Monday, 7 P.M.
Planning Board	First Wednesday of the month
Board of Adjustment	Call of the Chairman
Conservation Commission	Fourth Monday of the month, 7 P.M.
DUMP HOURS	Wednesday, 7 A.M. to 12 Noon Saturday, 9 A.M. to 1 P.M.

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**We dedicate this year's Town Report to:
MRS. GRACE L. (SENECHAL) JONCAS**



Born in Rollinsford, N.H., December 22, 1923

Mrs. Joncas was the daughter of Hector Senechal and Emelia (Bisson) Senechal. She attended classes at St. Joseph School, Washington Street, in Rollinsford, and graduated from St. Joseph's Academy in South Berwick, Maine.

On October 12, 1946 she married Richard Joncas at St. Mary's Church in Rollinsford. She has one son, Rick, and one granddaughter, Stefanie, and daughter-in-law, Donna, of Lebanon, Maine.

Grace, who served as an Elected Official from 1956 until 1990, served as a Supervisor of the Checklist from 1956 until 1974. She served as Rollinsford's Representative to the General Court from 1968 until 1978. Grace was a member of the Board of Selectman from 1974 until July, 1990. She was Chairman of the Rollinsford Civic Pride Fund, which raised money to purchase equipment for the Town Hall. She was also active in St. Mary's Parish Council for many years during the 1970's and early 1980's. Concern for the elderly was reflected in her efforts to establish the meals program in Rollinsford.

Grace's mother previously served as the Town's Tax Collector and as a Selectman. Likewise, her father had served as Town Road Agent. Her husband, Dick, has served as a Water Commissioner and as Road Agent.

Grace has always loved Rollinsford and devoted much of her life to make it a place where Town Government served the people. We owe Grace a large debt of gratitude for her many years of dedicated service to the town. **THANK YOU GRACE.**

In Memoriam

William Fleming, Jr.

Born - May 5, 1923

Deceased - November 19, 1990

Mr. Fleming was born in Jacksonville, Florida. He graduated from Harvard University with a degree in Engineering. He moved to Rollinsford in 1952 when he accepted employment at Simplex Wire and Cable in Newington, N.H.

In 1956, he was appointed the first Chairman of the Rollinsford Planning Board. He served on the Planning Board until 1963. After a break of 3 years, he returned to the Planning Board and served continuously for 23 years. (1966-1989)

Bill and his wife, Anne, had two children. Bill loved to play golf in his spare time.

During his 30 years of service on the Planning Board, Bill always provided mature, professional guidance as its senior charter member.

SELECTMEN'S REPORT 1990

In 1990, Rollinsford had the proud honor of having the lowest equalized tax rate in Strafford County, while at the same time providing quality service to its taxpayers.

Our combined efforts, as a Town, to keep spending under control and applying a surplus from 1989, resulted in decreasing the tax rate to \$29.25; the second decrease in as many years.

Unfortunately, due to the economic downturn underway since the latter half of 1990, the tax rate will certainly increase in the current year. This increase is mainly due to a decrease in State Foundation Aid of \$66,174.00, increased welfare costs from \$15,000.00 to \$30,000.00 due to a depressed regional economy and the lack of any significant surplus from fiscal year 1990 to apply to the 1991 tax rate.

Some of the highlights of 1990 and proposed 1991 budget issues are addressed in this Selectmen's Report.

GENERAL ADMINISTRATION

Due to the recent failure of a number of banks, both locally and nationally, 30 and 60 day certificate of deposits were taken out in increments of \$100,000.00 to reduce the Town's exposure to this rash of failure. The Town checking account was also collateralized to cover balances in the account.

The Selectmen and Budget Committee are also proposing additional financial software which will allow each account in the budget to be updated automatically when any transaction occurs. This will allow the Selectmen to have "real time" figures when making financial decisions without a large manual accounting effort. This software is currently in use by over eighty municipalities in New Hampshire.

PERSONNEL

We wish to thank all Town employees for their dedicated efforts in the operation of Rollinsford Town Government and Agencies. We also wish to thank those who left Town Government for their many years of devoted service - Grace Jones, Jon Schmitter, Andy St. Hilaire, and Robert Pantanella. Lastly, we welcome our new Town employees and officials - Selectman Albert Dionne, Police Chief Jerry Smith-Pearson, Road Agent Ronald Carignan, Officer James Trueman and Officer Ronald Perreault.

POLICE DEPARTMENT

The Selectmen entered into the first contract negotiations with the Rollinsford Police Bargaining Unit in January, 1990. The negotiations lasted through mid-November with issues such as cruiser maintenance, salaries, management rights being discussed, along with several other issues of concern to both groups. December was a turning point, when the Selectmen negotiated a fair and reasonable agreement and the majority of the Bargaining Unit was satisfied that their concerns had been responded to by the Town. We came to a point where the rules of protocol necessary with a union, were standing in the way of more effective, informal communication between the two parties.

On December 29, 1990, the Patrolmen decided that after the progress made during 1990, that there wasn't a need for a contract or a union and the Bargaining Unit voted to dissolve the union.

HIGHWAY DEPARTMENT

Storm drains were installed on Second, Third, Cross Streets and General John Sullivan Way. Winter prevented the final paving and sidewalks on Second, Third and Cross Streets which will be completed in the spring of 1991.

General John Sullivan Way is a multi-year project which is ongoing.

In our aim to hold the 1991 budget to a minimum, the Selectmen are not recommending the purchase of a new Front End Loader, recommended by the Road Agent. However, we do recommend adding \$10,000.00 to the Equipment Fund versus incurring additional debt during this tight fiscal period.

Our Town Landfill received attention this past year in terms of paving and adding the Recycling Center to the Landfill. A Recycling Shed was built at the Landfill to accomodate the Recycling Center.

RECYCLING/WASTE DISPOSAL

The costs to dispose of waste materials have been steadily increasing and this coming year is no exception. The Town's cost per ton has gone from \$55.00 per ton to \$57.00 plus a surcharge of \$10.00 per ton of waste in 1990. The surcharge equated to an additional \$10,700.00 in the 1991 budget.

On a positive note, our Recycling Committee has led the battle in reducing the Town's waster costs - Eighty-one tons of glass, newspaper, corrugated cardboard, cans and plastic for a saving of \$5,265.00. The more we recycle, the more resources we save! The Recycling was moved to the Town Landfill which Selectman hope will increase the participation in the recycling program.

WELFARE

The deepening recession has increased the number of welfare recipients significantly. Toward the last quarter of 1990, we ran a deficit of \$2,543.00. The Selectmen have recommended increasing the welfare budget to \$30,000.00 in 1991.

Board of Selectmen
Rollinsford, N.H.

PLEASE POST BY YOUR TELEPHONE

TOWN OFFICES HOURS

TOWN CLERK — TAX COLLECTOR

Monday, Tuesday, Wednesday and Friday
9:00 a.m. to 1:00 p.m.

Thursday
4:00 p.m. to 8:00 p.m.

SELECTMEN'S OFFICE

Selectmen's Office is open for General
Businesses — Tax Maps & Tax Cards
Monday and Tuesday
9:00 a.m. to 1:00 P.M.

Selectmen meet every Monday night at 7:00 P.M.

DUMP HOURS

Wednesday
7:00 a.m. to 12:00 noon

Saturday
9:00 a.m. to 1:00 p.m.

TOWN OFFICIALS AND BOARDS

	TERM EXPIRES
SELECTMEN AND OVERSEERS OF THE POOR	
Edmund F. Jansen, Jr.. Chairman	1991
Albert Dionne	1991
David C. Walker	1992
TOWN CLERK	
Beverly Dionne	1991
TOWN TREASURER	
Richard Card	1991
CHIEF OF THE FIRE DEPARTMENT	
Ronald E. Brown	1991
REPRESENTATIVE TO THE GENERAL COURT	
Peter Jankowski	1992
SUPERVISORS OF THE CHECKLIST	
Pat Schmitter	1992
Jacquelyn Jacobson	1994
Nancy Dionne	1996
MODERATOR	
Joseph E. Caouette	1992
BUDGET COMMITTEE	
Denise Knowles, Chairperson	1991
Lillian Dodier	1991
Michael Jacobson	1991
Lawrence Larking, Jr.	1991
Verne Crosier	1992
Robert Smith	1992
Charles Dionne	1993
Gail Flynn	1993
Lois Arnault	1993
TRUSTEES OF TRUST FUNDS	
Doris Gibbas	1991
Peter Jankowski	1992
Eugene Berube	1993
TRUSTEES OF LIBRARY TRUST	
Kathy Vaughn	1991
Tom LeBel	1992
George Hannon	1993
STRAFFORD COUNTY REGIONAL PLANNING BOARD	
Armand Laliberte	1991
Edmund F. Jansen, Jr.	1991

SELF-PERPETUATING BOARD**TRUSTEES OF PUBLIC CEMETERIES**

Paul Janetos, Chairman
 Joseph Porter
 Clyde Roberts
 Eugene Berube
 Joseph E. Caouette
 Edmund F. Jansen, Jr., Chairman, Board of Selectmen

ELECTED BY TOWN MEETING**SURVEYORS OF WOOD AND LUMBER**

Albert England	1991
Basil Mitchell	1991
Joseph Porter	1991
Albert Viel	1991

FENCER VIEWER

Paul Janetos	1991
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TREE WARDEN

Michael Brown	1991
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APPOINTED BY SELECTMEN**Police Department**

Jerry Smith-Pearson	1991
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Highway Department

Ron Carignan	1991
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Tax Collector

Lillian Dodier	1991
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CIVIL DEFENSE DIRECTOR

Police Chief, Jerry Smith-Pearson	1991
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REPRESENTATIVE TO ARMED SERVICE COMMITTEE

Fred Green	1991
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**REPRESENTATIVE TO LAMPREY SOLID WASTE COOP
 BOARD OF DIRECTORS**

Edmund F. Jansen, Jr.	1991
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PLANNING BOARD

Albert Dionne, Chairman	Peter Jankowski
Marc Couture, Secretary	Edmund F. Jansen, Jr., Ex-Officio
Armand Laliberte	Kenneth Bolduc, Alternate
Richard Bradbury	Tom Pizarek, Alternate
Charles Putnam	Paul Connelly, Alternate

ZONING BOARD OF ADJUSTMENT

Joseph E. Caouette, Chairman
Albert Viel
Fred Green
Ovid Viel

Elliott Bisson
Lewis Janetos, Alternate
Richard Bradbury, Alternate

RECREATION COMMITTEE

Pat Bolduc, Chairperson	1991
Lawrence Larkin, Jr.	1991
Nancy Hammond	1991
Doug Starling	1991
Linda Croteau	1991

HIGHWAY SAFETY COMMITTEE

Michael Jacobson	1991
Robert Dubois	1991

CONSERVATION COMMITTEE

Albert Dionne	1991
Lucy Putnam	1991
Larry Larkin	1992
Alton Johnson	1992
Ralph Phipps, Chairman	1993
Ernest Lennon	1993
George Lord	1993

PARKS & PLAYGROUNDS

Albert Viel	1991
Larry Larkin	1992
Arthur Osbon	1993

ROLLINSFORD MUNICIPAL REVENUE FOR 1990 and 1991

REVENUE SOURCE	1988	Est. 89	Actual 90	Est. 91	Est. Chg.
Resident Taxes	14,500	15,000	17,400	17,400	0
National Bank Stock Taxes	50	50	50	50	0
Yield Taxes	100	100	0	0	0
Interest & Penalties on Taxes	15,000	15,000	5,000	5,000	0
Inventory Penalties	200	200	0	500	500
Land Use Change Tax	15,000	6,000	0	0	0
Shared Revenue-Block Grant	35,750	35,750	35,750	35,000	-750
Highway Block Grant	28,700	28,700	28,405	27,500	-905
Railroad Tax	429	429	579	429	-150
State & Water Pollution Projects	10,209	10,000	0	0	0
Public Safety Program	5,600	2,800	0	0	0
Governor's Energy-Street Lights	4,000	0	0	0	0
Motor Vehicle Permit Fees	160,000	175,000	190,000	180,000	-10,000
Dog Licenses	1,000	1,000	725	725	0
Business Licenses, Permits, Filing Fees	1,000	5,000	9,000	4,000	-4,000
Police Fines	700	700	700	700	0
Uniform Commercial Code	450	450	450	450	0
Reimbursements - Other	0	0	2,725	15,000	12,275
Rent of Town Property	125	125	125	125	0
Hydro Plant Income	50,000	50,000	50,000	50,000	0
Interest on Deposits	12,000	12,000	20,000	20,000	0
Sale of Town Property	23,000	0	3,500	300	-3,200
Contracted Services	26,685	29,485	29,485	28,277	-1,207
Proceeds of Bonds & Long Term Notes	0	53,700	50,000	0	-50,000
Withdrawals from Capital Reserves ...	100,000	0	0	0	0
Fund Balance	37,846	30,000	201,257	60,000	-141,257
Land Trust Fund	5,000	5,000	5,000	5,000	0
Withdrawal from Hydro Reserve	15,000	0	15,000	30,000	30,000
Recycling Grant	0	3,000	0	10,000	10,000
TOTAL	562,344	494,489	649,151	490,456	-158,694

Appropriation Change in 1991	27,654.02
Overlay	-30,000.00
Revenue Change in 1991	-158,694.63
Additional Property Taxes Required	156,348.65
Tax Rate Increase in 1991	2.44

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

Selectmen	\$	6,400.00	
Town Clerk		100.00	
Treasurer		1,200.00	
Fire Chief		<u>1,200.00</u>	
			\$ 8,900.00

TOWN OFFICE EXPENSES

Tax Collector Salary	8,686.08	
Town Clerk/Bookkeeper	9,437.76	
Secretary/Clerk Salary	3,856.30	
Health Officer	165.00	
Telephone	799.18	
Audit	10,576.00	
Printing Town Reports	2,128.60	
Postage/Box Rent	1,621.25	
Association Dues	181.00	
Register of Deeds	443.60	
Title Search	525.00	
Travel Expense - Selectmen	160.00	
Tax Collector	23.50	
Town Clerk	-0-	
Advertising	1,120.41	
Office Supplies - Selectmen	1,618.82	
Tax Collector	800.55	
Town Clerk	1,980.05	
Equipment Maintenance	726.99	
Equipment	266.80	
Computer /Air Conditioner	3,024.00	
Software	207.25	
Code Enforcement	466.00	
Work Study	<u>76.40</u>	
		48,890.54

TOWN OFFICERS' BENEFITS

Social Security	1,854.10	
Budget Committee Secretary	232.50	
Workman's Compensation	<u>506.34</u>	
		2,592.94

BONDS

<u>575.00</u>	575.00
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ELECTION AND VOTER REGISTRATION

Moderator	150.00
Supervisors	360.00
Ballot Inspectors	270.00
Lunches	152.63
Advertising & Misc.	60.00

Election and Voter Registration cont.

Printing Ballots	\$ 75.00
Updating Checklists	206.12
School & Meetings	149.73
Social Security	39.00
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1,462.48

TOWN HALL EXPENSES

Maintenance & Repairs	1,282.31
Heat	3,431.53
Electricity	2,037.22
Water	96.00
Sewer	440.00
Janitorial Supplies	321.21
Janitor	1,090.50
Social Security	25.54
	<hr/>

8,724.31

MAPPING AND APPRAISAL

Mapping	305.89
Appraisal & File Maint.	3,472.50
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3,778.39

HYDROPLANT LICENSE FEE

Federal Energy Regulatory Comm.	100.00
NH Department Environment Service ..	200.00
ME Department Environment Service ..	158.00
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458.00

TAXES PAID OTHER GOVERNMENT

South Berwick	100.78
Berwick	2,132.55
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2,233.33

POLICE DEPARTMENT EXPENSES

Chief	22,975.73
Lt.	28,377.77
Sgt.	24,701.04
Patrolman Nye	20,045.84
Patrolman Trueman	16,341.36
Patrolman Demers	2,055.92
Secretary	7,907.91
Overtime - Sgt.	6,671.02
Nye	4,761.36
Trueman	2,920.81
Demers	198.96
Holidays - Sgt.	800.56
Nye	616.72
Trueman	375.20
Part-time Officers	16,787.13
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155,537.33

Benefits cont.

Social Security	2,072.41
BC/BS	\$ 19,964.08
Medicare	910.92
Life/Disability	1,905.28
Retirement (payroll deducted)	8,441.11
(amt. \$12,138.40)	
Workman's Comp.	13,882.08
Lone Star (Payroll deducted)	674.25
Union Dues (Payroll deducted)	1,532.84

49,382.97

CONTRACTED SERVICES

Wages	8,402.50
Social Security	247.98
Retirement (payroll deducted)	340.08
(amt. \$450.03)	

8,990.56

Juvenile Program Wages	446.58
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446.58

Telephone	2,172.40
Dues and Subscriptions	33.95
Publications	745.01
School & Travel	968.00
Equipment Maint.	922.02
Office Supplies	1,359.90
Forms	145.50
Postage	243.90
Advertising	221.45
Clothing & Personal Equip.	
Full-time	1,737.98
Part-time	547.63
Basic Issue	461.00
Gas & Oil	6,203.22
Maint./Repairs	2,677.32
Tires	967.41
Radio Repair	854.72
Equipment	147.25
Pagers	49.31
Handgun Replacement	1,661.90
Typewriter reconditioning	200.00
Ammo	528.50
Targets	31.50
Flares	110.00
First Aid Kit	145.00
Camera	407.85
Strafford Dispatch	4,194.10
Printed Materials - Juvenile	85.00

27,821.82

DWI Patrol - Wages	\$ 506.66
Retirement (payroll deducted)	28.78
(amt. \$35.67)	
Social Security	<u>9.47</u>

544.91

Animal Control Expenses

Salary	2,298.18
Mileage	775.50
Shelter Fee	240.00
Supplies	220.31
Social Security	<u>218.91</u>

3,752.90

FIRE DEPARTMENT EXPENSES

Men's Allowance	7,070.45
Social Security	523.93
Workman's Comp.	<u>697.39</u>

8,291.77

Answering Service	700.00
Telephone	1,218.70
Mutual Aid	1,000.00
Schooling	1,494.60
Gas & Oil	150.37
Vehicle Repairs	6,503.74
Radio Repairs	510.58
Protective Clothing	1,956.60
Op. & Emergency Equipment	5,355.29
Portable Equipment Repair	954.77
Pagers	924.00
Hose	1,937.00
Scott Air Pack Maint.	175.56
Maint. & Repair - Station	451.00
Housekeeping	275.59
Heat	3,745.94
Electricity	1,288.97
Water	96.00
NH State Firemen's Insurance	<u>100.00</u>

28,838.71

HIGHWAY EXPENSES

Road Agent	22,063.84
Assistant	8,648.50
Extra Help	<u>2,468.25</u>

33,180.59

Social Security	2,720.36
BC/BS	3,116.07
Life/Disability	259.06
Workman's Comp.	<u>3,622.91</u>

9,718.40

Gas & Oil	\$ 1,529.97	
Maint & Repairs	5,335.44	
Tires	485.43	
Supplies	1,832.76	
Equipment	304.26	
Signs	769.60	
Sidewalk Snow Removal	1,429.00	
Maint. & Repairs - Shed	2,402.69	
Telephone	361.38	
Heat	1,579.42	
Electricity	685.02	
Water	<u>96.00</u>	
		16,810.97
DUMP EXPENSES		
Dump Attendants	2,413.09	
Social Security	201.34	
Disposal of Metal & Tires	<u>4,455.00</u>	
		7,069.43
HIGHWAY SUBSIDY		
Sand	475.00	
Salt	1,910.78	
Patch & Gravel	725.56	
Added Highway Subsidy	17,450.80	
Re-Surfacing & Labor	4,700.00	
Supplies	<u>1,057.90</u>	
		26,320.04
WASTE DISPOSAL		
Lamprey Solid Waste	69,496.30	
Waste Mgt.	<u>39,156.00</u>	
		108,652.30
RECYCLING		
Waste Mgt. - Container	2,678.60	
Cates	657.25	
Recycle Building	<u>6,652.00</u>	
		9,987.85
STREET LIGHTING		
PSNH	<u>16,249.80</u>	
		16,249.80
CONSERVATION COMMITTEE	<u>100.00</u>	
		100.00
CEMETERIES	<u>300.00</u>	
		300.00

MEMORIAL DAY	<u>808.50</u>	808.50
PLANNING BOARD EXPENSES		
Notices, postage	819.62	
Advertising	198.08	
Master Plan	1,500.00	
Secretary	834.00	
Social Security	<u>65.02</u>	3,416.72
ZONING BOARD OF ADJUSTMENT		
Notices & Postage	85.99	
Advertising	218.64	
Legal	142.50	
Subscriptions	70.81	
Secretary	456.00	
Social Security	<u>34.87</u>	1,008.81
CARE OF TREES		
Tree Removal	<u>990.00</u>	990.00
TRI-AREA NURSES	5,500.00	
SOUTH BERWICK RESCUE	<u>15,000.00</u>	20,500.00
WELFARE	17,813.04	
Community Action Program	<u>500.00</u>	18,313.04
PARKS & PLAYGROUNDS		
Payroll	350.00	
Social Security	<u>26.77</u>	376.77
RECREATION		
Winter	719.90	
Summer - Payroll	2,150.00	
Social Security	164.46	
Workman's Comp.	80.42	
Supplies	<u>2,273.76</u>	5,388.54
HYDRANT RENTAL		
Salmon Falls Water District	3,560.00	
Dover & Somersworth	<u>1,300.00</u>	4,860.00

LEGAL EXPENSES	<u>\$ 7,988.70</u>	\$ 7,988.70
INTEREST		
Highway Truck	3,188.99	
Land	<u>5,295.00</u>	8,483.99
PRINCIPAL		
Land	<u>10,000.00</u>	10,000.00
BOND ORIGATION FEES	<u>3,500.00</u>	3,500.00
NHMA PROPERTY LIABILITY TRUST INS.	<u>23,953.00</u>	23,953.00
PROFESSIONAL LIABILITY	<u>2,160.00</u>	2,160.00
REGIONAL & MUNICIPAL DUES	<u>2,523.89</u>	2,523.89
ABATEMENTS	<u>2,955.34</u>	2,955.34
REFUNDS	<u>1,505.75</u>	1,505.75
UNEMPLOYMENT COMPENSATION	<u>1,084.04</u>	1,084.04
CONTINGENCY	<u>6,442.79</u>	6,442.79
	TOTAL	<u>715,871.80</u>
CAPITAL EXPENDITURES		
Road Reconstruction	77,980.39	
Land Trust Fund	10,000.00	
Police Cruiser	15,120.00	
Cruiser Equipment	2,880.00	
Town Hall Basement Repairs	<u>1,582.00</u>	107,562.39
LIABILITIES FROM PREVIOUS YEAR SPENT		
Buffer	500.00	
Master Plan	1,500.00	
Town Hall Painting	6,080.00	

Town Hall Ramp	4,935.44	
Foundry Street Survey	597.00	
Recycling Equipment	<u>6,000.00</u>	19,612.44
TAX SALES	<u>169,117.04</u>	169,117.04
COUNTY TAX	<u>243,957.00</u>	243,957.00
SCHOOL DISTRICT	<u>1,494,318.00</u>	1,494,318.00
MARRIAGE LICENSES	<u>660.00</u>	660.00
TOTAL TOWN		<u>2,751,098.67</u>
TO LIABILITIES		
Town Hall Basement	1,418.00	
Town Hall Second Floor	2,000.00	
Foundry Street Survey	4,403.00	
Feasibility Study	10,000.00	
Gen. John Sullivan Way	5,620.00	
Second & Cross Street	2,380.00	
Sewer Paving Funds	4,970.28	
Recycle Building	<u>1,900.00</u>	32,691.28
TOTAL TO LIABILITIES		\$ 36,500.00
TOTAL TOWN		\$2,553,142.69

ROLLINSFORD CEMETERY OPERATIONS FUND

Expenditures

Beginning Balance Jan. 1, 1990	\$ 1,746.63
Receipts in 1990:	
Transferred from savings	10,000.00
Interest on NOW account	192.91
Sale of Cemetery lots	1,200.00
Town appropriation (2 years)	600.00
Transferred from St. Patrick's Trust Fund	48.00
1989 wage error	44.97
TOTAL RECEIPTS in 1990	\$ 13,832.51
Expenditures in 1990:	
Labor	8,925.00
Social Security	682.73
Equipment use fee	1,750.00
Water	96.00
Flowers	80.00
Contract work	50.00
Workmen's compensation	556.46
TOTAL EXPENDITURES in 1990	\$ 12,140.20
Ending Balance, December 31, 1990	\$ 1,692.30

CEMETERY PERPETUAL CARE TRUST FUND

Principal January 1, 1990	78,052.99	
New Funds	750.00	
Balance, December 31, 1990		78,802.99
Income, January 1, 1990	57,540.73	
New Income during period	250.00	
Interest earned during period	16,495.98	
Withdrawn	-10,000.00	
Balance, December 31, 1990		-59,286.71
Balance, Principal, Income & Interest		
December 31, 1990		138,089.70
Southeast Savings Bank (Account No. 2040-10100)		2,642.33
Southeast Savings Bank Certificate of Deposit		135,447.37

FOUNDRY STREET LAND
Debt Service for \$100,000 Bond Note

Date	Principal Outstanding	Principal Payment	Interest Payment	Total Debt Service
01/15/91	70,000		2,295.00	2,295.00
07/15/91	70,000	10,000	2,295.00	12,295.00
01/15/92	60,000		1,890.00	1,890.00
07/15/92	60,000	10,000	1,890.00	11,890.00
01/15/93	50,000		1,650.00	1,650.00
07/15/93	50,000	10,000	1,650.00	11,650.00
01/15/94	40,000		1,360.00	1,360.00
07/15/94	40,000	10,000	1,360.00	11,360.00
01/15/95	30,000		1,042.50	1,042.50
07/15/95	30,000	10,000	1,042.50	11,042.50
01/15/96	20,000		705.00	705.00
07/15/96	20,000	10,000	705.00	10,705.00
01/15/97	10,000		362.50	362.50
07/15/97	10,000	10,000	362.50	10,362.50

1989 SERIES C BONDS

Date	Principal Outstanding	Principal Payment	Interest Payment	Total Debt Service
01/15/91	85,700	15,700	2,913.80	18,613.80
07/15/91	70,000		2,380.00	2,380.00
01/15/92	70,000	20,000	2,380.00	22,380.00
07/15/92	50,000		1,700.00	1,700.00
01/15/93	50,000	20,000	1,700.00	21,700.00
07/15/93	30,000		1,020.00	1,020.00
01/15/94	30,000	20,000	1,020.00	21,020.00
07/15/94	10,000		340.00	340.00
01/15/95	10,000	10,000	340.00	10,340.00

1990 SERIES C BONDS

Date	Principal Outstanding	Muni Bond Principal	Interest Payment	Total Debt Service
01/15/91			1,744.17	1,744.17
07/15/91	50,000	10,000	1,725.00	11,725.00
01/15/92			1,380.00	1,380.00
07/15/92	40,000	10,000	1,380.00	11,380.00
01/15/93			1,035.00	1,035.00
07/15/93	30,000	10,000	1,035.00	11,035.00
01/15/94			690.00	690.00
07/15/94	20,000	10,000	690.00	10,690.00
01/15/95			345.00	345.00
01/15/95	10,000	10,000	345.00	10,345.00

SUMMARY OF 1990 APPROPRIATIONS AND EXPENDITURES

Item	Town Budget 1990	Expended Jan-Dec	Department Proposed 91	Selectmen Proposed 91	Budget-Comm Proposed 91	Proposed Change	Percent Change
Total Town Officials	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	.00	.00
Total Town Office	58,371.00	51,028.55	59,922.50	59,922.50	59,922.50	1,551.50	2.66
Total Town Fringe Benefits	2,794.20	2,455.74	3,437.50	3,437.50	3,437.50	643.30	23.02
Bonds	675.00	575.00	675.00	675.00	675.00	.00	.00
General Liab & Personal Injury ..	7,000.00	3,852.00	4,250.00	4,250.00	4,250.00	-2,750.00	-39.29
Total Elect & Registration	3,655.51	1,301.29	979.89	979.89	979.89	-2,675.62	-73.19
Total Town Hall Maint	12,466.00	9,055.87	11,056.00	11,056.00	11,056.00	-1,410.00	-11.31
Total Town Hall Insurance	4,454.80	1,113.60	3,225.00	3,225.00	3,225.00	-1,229.80	-27.61
Total Mapping & Appraisal	4,400.00	3,778.39	4,300.00	4,300.00	4,300.00	-100.00	-2.27
Total Hydroplant	2,900.00	2,691.33	2,900.00	2,900.00	2,900.00	.00	.00
Total Police Salaries	151,653.96	155,406.58	161,423.00	161,423.00	159,105.00	7,451.04	4.91
Total Police Contracted Service ..	29,484.86	9,042.53	28,277.37	28,277.37	28,277.37	-1,207.49	-4.10
Total Police Fringe Benefits	41,218.62	57,803.37	59,543.32	59,543.32	59,115.42	17,896.80	43.42
Prof. Development-F.T. Police .....	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	100.00
Preventive Health .....	.00	.00	2,415.00	2,415.00	2,415.00	2,415.00	100.00
Total Police Administration	6,295.00	7,093.69	6,845.00	6,845.00	6,845.00	550.00	8.74
Cruiser Insurance	1,850.00	1,168.00	1,340.90	1,340.90	1,340.90	-509.10	-27.52
Total Uniform & Per Equip	2,800.00	2,746.61	3,500.00	3,500.00	3,500.00	700.00	25.00
Total Police Dept. Equip	2,700.00	2,269.75	6,320.00	6,320.00	6,270.00	3,570.00	132.22
Total Cruiser & Supplies	11,490.00	11,517.67	12,630.00	11,590.00	11,790.00	300.00	2.61
Police Postage .....	.00	.00	275.00	275.00	275.00	275.00	100.00
Stratford Dispatch	4,194.10	4,194.10	5,242.63	5,242.63	5,242.63	1,048.53	25.00
Total Animal Control	4,522.07	3,778.41	4,342.66	4,342.66	4,342.66	-179.41	-3.97
Fire Dept. Men's Allowance	8,508.10	7,070.45	8,508.10	8,508.10	8,508.10	.00	.00
Total Fire Administration	4,225.00	4,413.30	4,325.00	4,325.00	4,325.00	100.00	2.37
Total Fire Dept. Oper & Equip ..	16,070.00	16,864.73	17,200.00	17,200.00	17,200.00	1,130.00	7.03
Total Fire Station Maintenance ..	6,036.00	5,581.91	6,036.00	6,036.00	6,036.00	.00	.00
Total Fire Dept Insurance	8,862.57	5,255.32	6,287.77	6,287.77	6,287.77	-2,574.80	-29.05
Portable Fire Equip Repairs	500.00	954.77	500.00	500.00	500.00	.00	.00
Fire Dept. Mobile Radio .....	.00	.00	1,200.00	1,200.00	1,200.00	1,200.00	100.00
Total Highway Salaries	34,667.10	35,593.68	42,236.00	42,236.00	39,236.00	4,568.90	13.18
Total Highway Fringe Benefits ..	10,859.89	9,910.41	15,628.92	15,628.92	15,009.42	4,149.53	38.21
Highway School & Meetings	150.00	149.73	200.00	200.00	200.00	50.00	33.33

Item	Town Budget 1990	Expended Jan-Dec	Department Proposed 91	Selectmen Proposed 91	Budget-Comm Proposed 91	Proposed Change	Percent Change
Total Highway Operations	15,600.00	11,201.03	15,800.00	15,800.00	15,800.00	200.00	1.28
Total Town Shed Maintenance ..	\$ 3,198.40	\$ 5,124.51	3,690.00	\$ 3,690.00	\$ 3,690.00	491.60	15.37
Total Highway Insurance	3,422.50	1,848.00	2,384.80	2,384.80	2,384.80	-1,037.70	-30.32
Total Highway Subsidy	30,100.80	26,320.04	30,100.80	30,100.80	30,100.80	.00	.00
Total Waste Disposal	128,726.08	123,095.15	137,574.17	137,574.17	137,574.17	8,848.09	6.87
Total Street Lighting	15,200.00	16,249.80	15,960.00	15,960.00	15,960.00	760.00	5.00
Industrial Commission	100.00	.00	100.00	100.00	100.00	.00	.00
Conservation Commission	100.00	100.00	100.00	100.00	100.00	.00	.00
Civil Defense	100.00	.00	100.00	100.00	100.00	.00	.00
Total Planning Board	4,200.00	4,616.60	3,700.00	3,700.00	3,700.00	-500.00	-11.90
Total Zoning Board	1,300.00	1,008.81	1,200.00	1,200.00	1,200.00	-100.00	-7.69
Total Care of Trees	900.00	990.00	1,000.00	1,000.00	1,000.00	100.00	11.11
Total Health	20,500.00	20,500.00	24,451.50	24,451.50	24,451.50	3,951.50	19.28
Contingency Fund	10,020.00	6,442.79	10,020.00	10,020.00	10,020.00	.00	.00
Total Welfare	15,770.00	18,313.04	30,770.00	30,770.00	30,770.00	15,000.00	95.12
Memorial Day Expense	900.00	808.50	900.00	900.00	900.00	.00	.00
Total Parks & Playgrounds	506.51	449.52	519.85	519.85	519.85	13.34	2.63
Total Recreation	5,586.87	5,388.54	7,099.88	7,099.88	7,099.88	1,513.02	27.08
Total Hydrant Rental	4,320.00	4,860.00	4,480.00	4,480.00	4,480.00	160.00	3.70
Cemeteries	300.00	300.00	300.00	300.00	300.00	.00	.00
Damages & Legal Fees	8,000.00	7,988.70	6,000.00	6,000.00	6,000.00	-2,000.00	-25.00
Reg & Municipal Assoc, Adv.	2,523.89	2,523.89	2,570.70	2,570.70	2,570.70	46.81	1.85
Total Interest	9,908.99	11,983.99	13,352.97	13,352.97	13,352.97	3,443.98	34.76
Total Principal Payments	10,000.00	10,000.00	35,700.00	35,700.00	35,700.00	25,700.00	257.00
Equipment Fund .....	.00	.00	20,000.00	20,000.00	10,000.00	.00	.00
Road Reconstruction 1991	75,000.00	77,980.39	25,000.00	25,000.00	25,000.00	-50,000.00	-66.67
Land Trust Fund	10,000.00	10,000.00	10,000.00	10,000.00	.00	-10,000.00	-100.00
Land Appraisal for Land Trust ..	5,000.00	.00	5,000.00	5,000.00	5,000.00	.00	.00
Recycling Equipment .....	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	100.00
Town Hall Energy Imp. & Police ..	3,000.00	1,582.00	3,000.00	3,000.00	3,000.00	.00	.00
Grand Total	858,487.82	814,232.08	979,440.43	911,257.23	885,041.83	27,654.02	3.22

ROLLINSFORD NEW HAMPSHIRE TAXPAYER'S REPORT

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
14	2	1	Abbott, Richard	0	74,300	0	2,173
10	29		Adams, Glen	0	46,300	0	1,354
10	28		Adams, John	0	27,700	0	820
14	47		Adams, Kathleen	0	54,500	0	1,594
4	41	2	Adams, Roger	0	65,800	100	1,825
4	7		Aikman, Marion	60,334	114,866	0	3,360
4	10		Aikman, Marion	0	73,300	0	2,144
4	11		Aikman, Marion	34,638	7,262	0	212
4	11	1	Aikman, Marion	9,522	2,378	0	70
4	11	2	Aikman, Marion	16,767	3,033	0	89
4	12		Aikman, Marion	34,007	1,193	0	35
4	23		Aikman, Marion	42,674	1,626	0	48
4	26		Aikman, Marion	14,152	648	0	19
4	27		Aikman, Marion	18,857	3,543	0	104
4	28		Aikman, Marion	16,578	3,922	0	115
4	29		Aikman, Marion	34,380	53,220	0	1,557
4	30		Aikman, Marion	16,850	99,850	0	2,921
4	32		Aikman, Marion	17,842	658	0	19
4	34		Aikman, Marion	44,505	2,995	0	88
4	35		Aikman, Marion	20,893	90,107	0	2,636
4	36		Aikman, Marion	14,037	63,563	0	1,859
4	24A		Aikman, Marion	0	1,700	0	50
4	28	2	Aikman-Putman, Marion	0	177,500	0	5,192
9	10	17	Allard, Michael	0	63,500	0	1,857
15	1		American Legion	0	401,300	0	0
15	28	1	American Legion	0	17,000	0	0
15	39		American Legion	0	32,700	0	0
1	60		Anderson & Brown	7,708	5,092	0	149
1	61		Anderson & Brown	0	75,200	0	2,200
8	5		Anderson & Brown	0	19,800	0	579
8	6		Anderson & Brown	0	82,800	0	2,422
1	60	1	Anderson & Brown	11,442	1,458	0	43
9	12		Anderson, David	0	63,900	0	1,869
1	61	1	Anderson, Jerry	3,195	405	0	12
1	62		Anderson, Jerry	0	90,700	100	2,553
19	24		Anderson, Jerry & J &	0	44,000	0	1,287
15	15		Angelopoulos, Frank	0	50,800	0	1,486
11	27		Angelopoulos, Theodora	0	130,300	100	3,711
9	10	23	April, Ronald	0	63,200	0	1,849
2	8		Argue, James	0	58,800	0	1,720
2	10		Arkwell, David	0	57,900	0	1,711
2	10	1	Arkwell, David	0	107,000	0	3,161
9	18		Arkwell, David	0	59,600	0	1,760
15	14		Arnault, Gerald	0	48,300	100	1,313
12	6		Arnault, Karen	0	65,000	0	1,901
3	29	1	Arthur, Jeffrey	0	93,100	0	2,723
14	13	25	Ashburner, Gordon	0	63,600	0	1,860
4	37	31	Atcheson, David A	0	71,700	0	2,097
11	23		Athans, John	0	56,600	100	1,556

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
3	42		Ayer, Paul	0	89,200	100	2,509
1	36		Baker, E.J.	0	66,400	0	1,942
10	44		Balint, Steve	0	43,200	0	1,264
1	3		Balomenos, Arthur	14,975	27,525	0	805
12	1	1	Bandouveres, Gary	0	72,700	0	2,126
12	1		Bandouveres, George	0	22,900	0	670
12	2		Bandouveres, George	0	78,200	100	2,187
12	3		Bandouveres, George	0	58,100	0	1,699
12	12		Barbary, Austin	0	90,700	100	2,579
5	33		Barrows, Everett	0	46,300	0	1,354
20	11		Barry, Frederick	0	113,800	100	3,229
14	1		Bascom, Thomas	0	57,800	0	1,708
11	17		Baxter, Colleen	0	50,900	0	1,489
4	24		Beaudet, Roland	0	63,900	0	1,740
2	2	33	Bednarz, John &	0	100,100	0	2,928
5	10		Bell, David	0	56,800	100	1,561
15	16		Bennett, Patricia	0	44,400	100	1,211
14	13	18	Bennett, Robert	0	77,000	0	2,252
5	52		Berge, Eivind	0	56,900	0	1,664
14	29		Bergeron, Gary	0	50,900	0	1,489
2	26		Bergmann, Gloria	0	62,700	0	1,834
19	27	1	Bernier, Joseph	0	79,900	0	2,337
11	18		Berry, Robin	0	37,400	0	1,094
2	3	2	Berry, Thomas	0	65,700	0	1,922
20	12		Berry, Thomas	0	47,000	0	1,375
2	2	17	Bersin, Robert	0	107,000	0	3,130
1	63		Bertrand Jr., Robert	0	45,000	0	1,329
2	3	4	Bertrand, Gerard	0	68,300	0	2,018
8	16		Bertrand, Robert	0	56,500	100	1,569
10	11		Berube, Estate of Arthur	0	55,300	0	1,634
13	6		Bickford, Merle	0	62,800	100	1,737
3	7	10	Biehl, Franklin	0	22,700	0	664
10	17		Bishop of, Manchester	0	90,300	0	0
10	18		Bishop of, Manchester	0	17,000	0	0
10	21		Bishop of, Manchester	0	56,800	0	0
10	49		Bishop, Allan	0	47,100	0	1,378
10	63		Bisier, Diogene	0	47,000	0	1,375
10	30		Bisson, Eliott	0	48,100	100	1,307
10	4A		Bisson, Marion	0	8,300	0	97
10	4		Bisson, Robert	0	60,400	100	1,667
13	22	1	Bisson, Ronald	0	66,300	0	1,939
2	2	6	Bittner, Barry	0	83,500	100	2,342
9	13	6	Black, David	0	62,100	0	1,816
9	10	32	Black, Todd	0	62,500	0	1,828
14	44	3	Blackwood, Marjorie	0	74,200	0	2,170
5	11		Blair, Robert	0	46,700	100	1,266
1	45		Blais, Henry	0	62,700	100	1,734
5	30		Blais, Maurice	0	49,900	0	1,460
5	56		Blais, Peter	0	53,600	0	1,568
9	9		Bloise, Frederick	0	68,500	0	2,004
10	50		Blouin, Inc.	0	299,800	0	8,769
4	37	3	Bodoh, David	0	22,600	0	671
15	31		Bois, Carol	0	77,900	0	2,302

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	4		Bolduc, Kenneth	0	59,000	100	1,626
10	54		Bolduc, Kenneth	0	63,700	0	1,863
15	29		Bolian, Charles	0	101,600	0	2,972
9	10	34	Bond, Neal	0	53,200	0	1,556
10	31		Boretti, Robert	0	64,600	0	1,909
10	98		Bosse, Rhea	0	49,700	0	1,454
10	45		Boston &, Maine RR	0	3,700	0	108
2	25		Boston &, Maine RR	0	32,700	0	956
8	10		Boston &, Maine RR	0	19,300	0	565
8	13		Boston &, Maine RR	0	13,300	0	389
9	13	38	Boucher, John	0	58,100	0	1,716
1	35		Boucher, Louis	0	73,000	0	2,135
15	3		Bourque, Armand	0	46,600	100	1,263
14	30		Boutin, Dennis	0	43,600	0	1,275
14	42	1	Boyle, Sean	0	130,600	0	3,820
4	37	2	Bradbury, Richard	0	103,000	100	2,913
10	91		Brennick, Patrick & Kath	0	52,300	0	1,530
14	13	21	Bridges, Kevin S	0	67,000	0	1,980
4	37	27	Brouillette, Charles	0	118,500	0	3,466
13	1		Brown, Charleen	0	53,600	0	1,568
2	2	21	Brown, Charles	0	80,500	0	2,355
20	16		Brown, Michael	0	41,600	0	1,217
2	21		Brown, Raymond	0	46,600	0	1,363
10	1		Brown, Robert	0	71,300	0	2,086
19	11		Brown, Robert	0	13,100	0	393
15	9		Brown, Ronald	0	61,500	0	1,817
3	27		Brown, Steven	42,916	86,384	0	2,527
9	10	13	Brown, Terry	0	62,600	0	1,831
9	27		Brunelle, Raymond	0	61,600	100	1,702
8	17		Brunelle, Robert	0	62,400	0	1,825
2	2	20	Brunette, Kenneth	0	97,300	0	2,846
9	10	18	Bunker, Michael	0	62,900	0	1,840
3	46		Burke, Dennis	0	32,700	0	956
3	14		Burke, John	0	73,700	100	2,056
20	24		Burke, Robert	0	38,900	0	1,138
9	15		Burkhard, John	0	38,100	0	1,125
10	113		Burnham, Fannie	0	32,700	0	956
10	37		Burr, Alonzo	0	87,100	0	2,548
9	10	14	Butt, Peter	0	53,900	0	1,577
1	57	4	Cambo, William	0	93,100	0	2,723
5	2		Canney, Rachel	0	51,000	0	1,492
10	42		Caouette, Ida	0	63,500	200	1,584
4	37	30	Card, Richard	0	127,000	0	3,715
14	39		Carignan, Ronald	0	41,000	100	1,099
10	105		Carley, John	0	62,400	0	1,843
3	7	2	Carmar, Dewitt	0	81,500	0	2,384
9	8		Caron, Gary	0	46,100	0	1,348
13	14		Caron, Gerard	0	59,100	0	1,729
14	55	10	Caron, Paul	0	73,900	0	2,162
13	7		Carr, Roland	0	61,700	100	1,705
2	2	30	Carr, Steven A	0	95,100	0	2,810

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
15	28	3	Carrier, E J	0	11,600	0	349
14	23		Carroll, S.G.	0	57,300	0	1,676
9	10	37	Carroll, Thomas	0	63,100	0	1,864
5	19		Cashman, William	0	46,500	100	1,260
10	55		Cass, Harley	0	52,200	100	1,427
3	43	2	Catalfo, Joseph	0	102,900	0	3,010
3	43	1	Catalfo, Joseph A	0	18,800	0	550
3	41		Catalfo, Vinenza	10,749	111,951	100	3,101
3	15		Catino, Andrew	0	72,300	0	2,115
4	14		Caviris, Charles	0	157,500	0	4,607
9	10	10	Cecchetti, Carlo	0	62,900	100	1,757
14	14		Chabot, Dennis	0	70,900	100	1,974
10	38		Chabot, Raymond &	0	36,000	0	1,053
2	2	25	Chabot, Ronald	0	90,900	0	2,659
21	6	1	Chadwick, Kenneth	0	3,200	0	104
13	23		Charpentier, Albert	0	61,600	100	1,702
10	71		Chase, Antonia	0	42,200	100	988
10	72		Chase, Antonia	0	26,500	0	775
10	68		Chase, Earl R.	0	63,500	0	1,857
20	5		Chase, Robert	0	79,100	0	2,314
3	6		Chenard, Gerard	0	99,900	0	2,776
14	31		Cheney, Harland	0	1,200	0	35
14	32		Cheney, Harland	0	41,100	100	1,102
9	21		Cheney, Mary	0	46,300	0	1,354
1	30	8	Childs, Donna	0	69,500	0	2,033
4	31		Cingolani, William	0	70,300	0	2,056
9	10	42	Cinotto, Frederick	0	60,500	0	1,788
14	13	32	Cioffi &, Sheridan	0	1,600	0	47
14	13	12	Cioffi, Sam	0	129,400	0	3,785
14	13	13	Cioffi &, Sheridan	0	133,000	0	3,890
14	13	31	Cioffi &, Sheridan	0	1,700	0	50
14	13	33	Cioffi &, Sheridan	0	1,500	0	44
1	14	1	City of, Dover	0	13,700	0	401
1	14		City of, Dover	0	24,200	0	708
20	14		Clairmont, Peter	0	49,800	0	1,457
9	6		Clancy, Nancy	0	59,100	0	1,729
14	55	11	Clark, William	0	55,700	0	1,645
13	22		Clavette, Norman	0	55,300	0	1,618
5	22		Cleary, Robert	0	45,200	0	1,322
4	37	9	Cogdill, Tim	0	22,600	0	661
10	3		Cogdill, Timothy	0	64,500	0	1,887
5	3		Collins, James	0	60,200	0	1,779
11	16		Collins, William	0	49,200	0	1,439
13	25		Colprit, Stephen	0	45,200	0	1,322
4	37	15	Connolly, Paul	0	172,600	0	5,049
15	5		Constine, Fred	0	49,200	100	1,339
20	21		Convenient, Foods	0	86,500	0	2,530
9	13	9	Cooper, Janet &	0	59,400	0	1,737
9	10	15	Cordeiro, Greg	0	57,900	0	1,694
4	37	10	Corliss, Dennis	0	109,100	100	3,091
19	12	1	Cormier, Delia &	0	13,300	0	389

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	11		Couture, Marc	11,495	85,305	0	2,495
1	26		Couture, Roland	26,632	568	0	17
3	7	11	Cowburn, John	0	96,100	100	2,711
9	5		Crompton, Thomas	0	59,800	0	1,749
15	28	2	Crosby, Susan L.	0	58,700	0	1,717
2	3	3	Crosier, Management	0	56,300	0	1,647
10	123		Crosier, Verne &	0	67,700	0	1,980
14	48		Croteau, Albert	0	56,100	0	1,641
15	32		Croteau, Eva	0	41,700	0	1,073
14	38		Croteau, John	0	46,200	0	1,365
15	33		Croteau, Joseph	0	40,200	100	1,076
14	18	1	Cullen, Robert	0	57,000	100	1,567
14	13	16	Cunningham, John	0	58,600	100	1,614
2	14	1	Curran, Gerard	0	17,000	0	507
5	55		Curry, Michael	0	58,100	0	1,699
3	3	3	Curtis, Corydon	0	95,300	0	2,788
3	4	1	Curtis, Corydon	0	11,600	0	339
3	7	7	Cushman, James	0	92,800	100	2,614
11	8		Daeris, Eunice	0	76,100	0	2,226
11	10		Daeris, Eunice	0	1,800	0	53
5	15		Dagenais, George	0	49,900	100	1,360
1	57	3	Daigle, Daniel	0	87,800	0	2,568
1	54	1	Daigle, Leonard	0	84,600	0	2,475
14	44	1	Daigneault, Michael	0	74,000	100	2,065
5	35		Daley, Gloria	0	47,600	0	1,392
10	46		Damart	0	26,000	0	761
10	53		Damart	0	20,000	0	585
10	125		Damart	0	587,200	0	17,176
1	49		Davis, Charlotte	0	28,300	0	828
1	50		Davis, Charlotte	0	3,700	0	108
9	10	4	Davis, Daniel	0	55,200	0	1,615
2	9		Day, Edward	0	107,000	0	3,161
11	6		Day, Richard	0	65,000	100	1,801
2	31		Dearborn, Howard	0	54,900	100	1,506
21	23		Demers, -	0	1,000	0	29
21	16		Demers, .	0	1,200	0	35
21	17		Demers, .	0	400	0	12
21	25		Demers, .	0	500	0	15
3	36		Demers, Robert	0	63,500	0	1,857
2	2	1	Demers, Roland	0	89,100	0	2,606
10	65		Deroy, Raoul	0	32,700	0	810
2	2	41	Develco, of Stratham	0	90,800	0	2,656
13	20		Dionne, Albert	0	57,900	***	294
11	12		Dionne, Charles	0	47,400	100	1,286
10	104		Dionne, Norman	0	46,100	0	1,275
21	3		Dionne, Sally	0	35,500	0	1,038
1	44		Dixon, Sally Jo	0	69,700	0	2,039
10	75		Dodier, Lillian	0	50,500	0	1,477
10	16	A	Dodier, Paul	0	10,700	0	313
13	3		Dodier, Paul	0	57,000	100	1,567
3	7	1	Dodier, Richard	0	104,000	100	2,942

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
5	51		Doiron, Roland	0	66,000	0	1,931
14	13	24	Donovan, Ronald &	0	1,700	0	50
14	13	26	Donovan, Ronald &	0	61,300	0	1,793
9	13	35	Doucette, Anita	0	61,000	0	1,784
15	28		Douglas, Winter	0	87,500	0	2,559
1	14	2	Dover Doctor's Park Inc.	0	2,600	0	86
3	9		Dover, School Dept.	0	5,000	0	146
1	2	1	Downs, Michael	0	764,300	0	22,356
9	13	39	Doyon, Norman	0	56,300	0	1,647
3	26		Drake, Charles	0	67,300	100	1,869
11	1	1	Dube, Deborah	0	63,600	0	1,879
10	107		Dube, Noel	0	51,100	0	1,495
11	4		Dubois, John	0	64,500	100	1,787
2	19	2	Dubois, Patricia	0	56,500	0	1,653
2	2	13	Dubois, Robert	0	112,800	0	3,299
20	3		Ducharme, Ronald	0	72,500	0	2,121
10	76		Duchesneau, Guy	0	46,900	0	1,372
2	30		Dudley, Theresa	0	42,400	0	1,094
4	37	25	Dugal, Arthur	0	23,200	0	679
10	27		Duhaime, Evangeline	0	62,400	100	1,725
14	13	10	Dukes, Thomas	0	58,800	0	1,720
14	40		Dumais, Ronald	0	51,900	100	1,418
14	21		Eastman, Florence	0	48,100	100	1,307
15	11		Ebbson, Louis	0	47,700	100	1,295
15	22		Ebbson, Louis	0	6,100	0	178
14	42		Economos, Anthony	0	50,700	100	1,383
14	36		Economos, George	0	48,800	100	1,327
5	45		Economos, Lewis	0	46,900	100	1,272
9	10	31	Eddy, Kurt W	0	57,600	0	1,685
9	10	5	Eddy, Norman	0	60,300	100	1,664
5	18		Eighmey, Stephen	0	47,800	0	1,398
15	19		Eldridge, Evelyn	0	48,300	0	1,413
3	19		Eliades, Alexander	0	177,800	0	5,201
3	20	1	Eliades, Alexander	0	22,700	0	664
15	35		Ellis, Pearl	0	58,800	0	1,574
20	18		Ellis, Thomas	0	37,600	0	1,100
5	44		Emack, Paul	0	51,700	0	1,512
3	8		Emerson, Lucius	0	88,800	0	2,597
3	7		Emerson, Mrs. George	0	160,600	0	4,698
13	27		Emond, Raymond	0	41,500	100	1,114
19	3		England, Albert	0	67,100	100	1,863
10	82		Erickson, Victoria M	0	69,400	0	2,030
11	15		Estate, Fermanis	0	79,000	0	2,311
10	14		Estes, Albert	0	11,700	0	352
10	15		Estes, Albert	0	84,600	0	2,500
3	18		Estes, Philip	0	72,100	0	2,109
11	25		Fager, Vasiliki	0	50,800	100	1,386
14	55	12	Fall, Sandra	0	62,000	0	1,814
4	18	1	Farmer, John	0	51,900	0	1,518
3	11	1	Fenton, Joseph	0	78,500	0	2,296
11	13		Fermanis, Arthur	0	49,100	0	1,290

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	10	7	Fewell, Payne	0	55,200	0	1,615
5	21		Fieldsend, Gary	0	47,100	0	1,378
10	74		Filiau, Robert	0	49,200	0	1,439
4	37	13	Fink, Charles	0	192,400	0	5,628
2	18		Fischer, Walter	0	33,300	0	974
10	20		Fischer, Walter	0	4,100	0	120
1	30	1	Fisher, Clara	0	59,400	0	1,737
15	36		Flanagan, James	0	82,000	0	2,399
3	35		Fleming, William	0	69,400	100	1,930
10	52	1	Flynn III, Timothy J	0	99,300	0	2,905
10	118	1	Flynn III, Timothy J	0	68,200	0	1,995
20	25		Flynn, Paul	0	75,300	0	2,203
10	52		Flynn, Tim	0	77,400	0	2,287
10	111		Flynn, Timothy	0	113,200	0	3,344
10	112		Flynn, Timothy	0	98,000	0	2,896
10	122		Flynn, Timothy	0	94,900	0	2,804
10	127		Flynn, Timothy	0	644,300	0	18,896
10	127	1	Flynn, Timothy	0	363,200	0	10,674
10	112A		Flynn, Timothy	0	97,100	0	2,868
10	121A		Flynn, Timothy	0	259,100	0	7,629
10	122A		Flynn, Timothy	0	95,800	0	2,830
10	123A		Flynn, Timothy	0	128,400	0	3,794
10	77		Fogarty, Anselm	0	44,400	100	1,199
9	26		Fogarty, Richard	0	53,800	100	1,474
14	44	5	Fogarty, Theresa	0	65,200	0	1,907
4	25		Ford-Smith, Herbert	49,560	91,940	0	2,689
10	43		Fortier, John	0	61,100	100	1,687
8	10	5	Foss, Harold	0	68,000	100	1,889
2	2	9	Foster, Mark	0	105,800	0	3,095
3	7	6	Fournier, Roger	0	102,400	100	2,895
15	21		Foxlow, William	0	45,100	100	1,219
3	1	1	Franklin, Walter	57,050	7,150	0	209
3	2	1	Franklin, Walter	2,415	685	0	20
3	4		Franklin, Walter	11,150	350	0	10
19	14		Freeland, Donna	0	59,300	0	1,752
14	24		Friedman, Daniel	0	45,400	0	1,341
8	8		Frost, Ruth	0	51,800	0	1,369
10	47		Gadoury, Maria	0	41,600	100	971
5	8		Gagne, John	0	52,100	0	1,524
4	48		Gagnon, Irene	0	56,300	0	1,647
1	27		Gagnon, Laurent	9,037	1,963	0	57
1	28		Gagnon, Laurent	0	104,600	0	0
1	28	1	Gagnon, Laurent	0	19,200	0	562
1	27	1	Gagnon, Norman	0	123,900	0	3,624
1	29		Gagnon, Victor	0	78,800	0	2,305
20	19		Gainty, Thomas	0	114,800	100	3,258
9	13	43	Gaiser, Bernard	0	56,100	0	1,641
9	13	2	Galanes, Paul	0	90,700	0	2,653
4	22	2	Galeota, Anthony	0	94,900	0	2,776
11	21		Gallo, P & M	0	58,000	0	1,697
14	55	7	Garneau, Maurice	0	62,100	0	1,816

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	74	1	Garrett, John	0	111,200	0	3,253
1	74	2	Garrett, John	0	4,100	0	120
3	34		Garrison, Players	0	49,500	0	0
2	2	23	Gauvin, Albert	0	97,200	100	2,743
10	57		Genest, Ronald	0	51,600	0	1,509
1	74	3	George, Charles	0	178,800	0	5,280
19	20		Gerard, Theophil	0	54,500	100	1,494
19	21		Gerard, Theophil	0	48,700	0	1,424
9	10	30	Gerish, Dwight	0	53,400	0	1,562
5	20		Gessis, Muriel	0	1,900	0	56
2	2	18	Ghei, Ashok K	0	26,100	0	763
5	13		Gibbas, Doris	0	53,000	***	150
5	53		Gibbas, Michael	0	50,800	0	1,501
9	7		Gibbons, Corey	0	53,100	0	1,553
3	21	2	Gilbert, Edward	0	83,100	0	2,431
15	20		Giroux, Marcel	0	55,300	100	1,518
10	102		Giroux, Norman	0	48,300	0	1,413
2	2	15	Gitschier, Herman	0	93,200	100	2,626
10	93		Glovinski, Keith	0	55,800	0	1,632
10	40		Glovinski, Lorraine	0	102,600	0	3,001
10	40	1	Glovinski, Lorraine	0	19,000	0	556
10	70		Glovinski, Lorraine	0	56,200	100	1,544
13	5		Glovinski, William	0	60,100	0	1,758
5	28		Gonya, Joseph	0	50,500	100	1,377
3	11	3	Goodman, Craig	0	98,100	0	2,869
4	14	1	Goodrich, Chester	0	76,800	0	2,246
4	14	2	Goodrich, Chester	0	20,700	0	605
14	55	2	Gosselin, Richard	0	59,100	0	1,729
2	2	22	Gould, Shirley	0	20,900	0	611
13	19	1	Gould, Wayne	0	60,200	0	1,761
21	6		Goulet, Noel	0	55,500	100	1,523
2	7	1	Gourdouros, Richard	0	71,400	100	1,988
3	23		Granite State Nat'l Bank	0	214,000	0	6,260
10	55	1	Grass, Wesley	0	38,200	0	1,117
10	87		Gray, D.	0	79,300	0	2,320
5	32		Gray, Richard	0	48,500	0	1,419
10	96		Green, Dorothy	0	67,500	0	1,974
10	113	2	Green, Dorothy	0	2,600	0	76
13	2		Greenaway, Florence	0	54,100	0	1,582
10	85		Grimard, Francis E.	0	90,000	0	2,659
13	34		Hachey, Walter	0	58,400	0	1,708
4	37	28	Hager, Nancy	0	160,900	0	4,706
4	18		Hager, Todd M	0	94,600	0	2,795
9	10	26	Halbach, Kathryn D.	0	62,400	0	1,825
12	9		Hale, Richard	0	57,000	100	1,567
20	4		Halteman, Evelyn	0	57,700	100	1,588
4	37	19	Ham, Robert	0	164,600	0	4,815
4	44		Hammond, Howard	0	47,600	0	1,392
4	45		Hammond, Howard	0	9,800	0	287
4	38		Hammond, Nancy	0	57,300	0	1,676
5	5		Hammond, William	0	48,600	100	1,322

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
21	31		Hannaford Bros	0	300	0	19
21	32		Hannaford Bros.	0	2,800	0	92
1	5		Hannaford Bros.	0	393,500	0	11,560
21	7		Hannaford Bros.	0	6,400	0	197
20	3	2	Hannon, George T	0	30,900	100	804
14	13	11	Hanrahan, John	0	68,500	0	2,004
14	51		Hanson, Dorothy	0	40,000	0	1,024
2	29		Hapgood, Earl	0	48,300	100	1,326
4	37	35	Hare, Donald	8,034	154,366	0	4,515
1	41		Hargreaves, Ronald	0	68,800	100	1,912
3	21	1	Harrigan, Edmund	0	117,800	0	3,480
3	22	1A	Harrigan, Edmund P	0	24,100	0	715
10	25		Hashem, David	0	36,400	0	1,065
14	27		Hayden, Patrick	0	45,300	0	1,325
15	7		Heaney, Thomas	0	68,700	0	2,009
10	69		Henderson, Roberta	0	45,700	0	1,337
9	13	41	Hendrix, Ralph	0	63,500	100	1,757
2	2	12	Hern, Joel	0	81,000	100	2,269
14	16		Hickey, Catherine	0	67,200	0	1,966
2	27		Hill Estate, Richard	0	4,400	0	129
2	28		Hill Estate, Richard	0	54,800	0	1,603
10	66		Hill, David	0	30,000	0	878
15	26		Hilow, Richard	0	45,100	0	1,319
9	10	36	Hinkeldey, Howard Jr.	0	58,300	0	1,705
14	10		Holmstrom, Paul	0	46,900	100	1,272
4	1		Houde, Norman	0	43,600	0	1,275
20	1		Huber, Walter	0	16,100	0	471
14	55	9	Hunter, John	0	78,500	0	2,296
2	2	40	Hurley, James	0	106,900	0	3,127
4	50		Hutchinson, Lawrence	0	51,500	100	1,406
14	55		Iorio, Anthony &	0	69,000	0	2,018
12	8		Irving, Carol	0	55,400	0	1,620
9	10	38	Jacikevicius, Benedict L	0	62,400	0	1,825
1	44	1	Jacobson, Jacqueline	0	79,200	100	2,217
10	7		Jacobson, Jacqueline	0	45,700	0	1,337
9	10	40	Jade Realty	0	45,700	0	1,337
9	10	43	Jade Realty	0	12,700	0	371
9	10	44	Jade Realty	0	11,500	0	336
9	10	45	Jade Realty	0	11,500	0	336
9	10	46	Jade Realty	0	11,600	0	339
9	10	27	Jade Realty	0	50,500	0	1,477
9	10	35	Jade Realty	0	68,300	0	1,998
9	10	39	Jade Realty	0	51,300	0	1,501
10	9	49	Jade Realty Corp.	0	8,700	0	254
10	9	50	Jade Realty Corp.	0	8,300	0	243
10	9	51	Jade Realty Corp.	0	7,900	0	231
10	9	52	Jade Realty Corp.	0	7,800	0	228
10	9	53	Jade Realty Corp.	0	7,700	0	225
10	9	54	Jade Realty Corp.	0	7,300	0	214
10	9	55	Jade Realty Corp.	0	7,900	0	231
1	24		Janco Realty	0	1,847,200	0	54,031

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	15A		Janetos, Andrew	0	171,600	0	5,019
3	10		Janetos, Costas	0	3,000	0	88
1	71		Janetos, Evangelos	0	96,900	0	2,834
1	72		Janetos, Evangelos	0	27,600	0	807
1	15		Janetos, Geo., Lewis	0	54,500	0	1,594
1	65	3	Janetos, George	0	50,100	0	1,465
1	66		Janetos, George	0	54,900	0	1,606
1	67		Janetos, George	0	110,500	0	3,232
4	3		Janetos, Jahn	20,282	156,218	0	4,569
1	68	1	Janetos, Lewis	0	27,900	0	816
1	69		Janetos, Lewis	19,429	132,971	100	3,789
8	10	6	Janetos, Lewis, Paul	0	23,900	0	699
1	48		Janetos, Lewis, Wm.	5,611	389	0	11
1	23		Janetos, Paul	0	124,500	0	3,642
1	47		Janetos, Rollins	6,079	88,221	0	2,580
1	68		Janetos, William	17,020	116,280	0	3,401
3	47		Jankowski, Leonard	0	69,500	0	2,053
3	48		Jankowski, Leonard	0	111,000	0	3,279
19	9		Jansen Jr., Edmund F	0	92,300	100	2,600
2	2	43A	Jansen, George P	0	22,400	0	655
2	2	43	Jansen, Jr., Edmund F	12,962	23,338	0	683
9	13	37	Jansson, Richard	0	55,400	100	1,535
5	49		Javane, Faith	0	58,700	0	1,717
3	45		Jean, Gerald	0	120,800	0	3,533
3	7	4	Jennison, Philip	0	126,400	0	3,697
4	37	32	Jennison, Philip N	0	22,900	0	670
3	11	2	Johnson, Alton	0	69,000	100	1,918
4	37	5	Johnson, Louis	0	89,400	0	2,615
13	33		Joncas, Paul	0	54,000	100	1,480
14	41		Joncas, Richard J	0	40,800	100	1,093
1	37		Jones, Raymond	0	109,600	100	3,106
10	33		Jones, Theresa	0	44,000	0	1,287
9	10	25	Joy, Scott	0	63,300	0	1,852
9	10	21	Joyner, Robert	0	61,900	0	1,811
19	25		Kageleiry, Charles	0	30,600	0	905
19	5	1	Kallay, John	0	73,700	100	2,056
14	13	23	Kane, William R	0	63,000	0	1,843
1	53	2	Karkos, Robert	0	104,900	0	3,068
1	57	5	Karkos, Robert	0	16,300	0	477
9	10	41	Keaton, Ronald	0	62,800	0	1,837
13	32		Keefe, Joseph	0	60,100	0	1,758
13	32	1	Keefe, Joseph	0	12,200	0	357
2	2	29	Keen, Wayne	0	20,900	0	611
13	9		Kelly, John	0	52,400	100	1,447
14	44	4	Kelly, Keith E	0	77,000	100	2,152
1	30	7	Kemp, George	0	68,100	0	1,992
2	19	3	Kenamer, Betty	0	59,700	0	1,746
2	2	31	Kent, James	0	103,700	0	3,033
13	2	1	Kilty, Jeffrey	0	11,000	0	332
10	64		Kilty, Raymond	0	56,000	100	1,538
2	32		Kimball, Larry	0	74,600	0	2,182

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
19	6		Kippax, Ann	0	63,000	100	1,781
14	6		Knowles, Harold	0	27,200	100	696
19	5		Knowles, Harold	0	2,900	0	85
14	8		Knowles, Harold & Opal	0	45,300	0	1,325
14	7		Knowles, Jr., Harold	0	51,400	0	1,503
11	1		Kokolis, Stephen	0	77,000	0	2,252
2	23		Kraft, Christopher J	0	54,700	0	1,600
9	10	20	Kronstat, Mitchell	0	62,500	0	1,828
3	30		Labbe, Frank	0	91,100	0	2,665
3	29		Labbe, Helen	0	74,800	0	2,188
15	18		Labounty, Matthew	0	48,700	0	1,424
10	109		Labranche, Richard	0	38,500	0	1,126
9	2		Labrecque, Albert	0	59,800	100	1,649
10	103		Labrecque, Maurice	0	41,000	0	1,199
3	11		Laliberte, Armand	36,646	95,454	100	2,692
9	13	40	Lambert, Peter	0	55,300	0	1,618
1	22		Lampesis, Peter	35,956	23,744	0	695
1	22	1	Lampesis, Peter	0	100,000	100	2,825
1	25		Lampesis, Theodore	15,658	842	0	25
1	25	1	Lampesis, Theodore	0	76,400	100	2,135
1	25	2	Lampesis, Theodore	0	10,000	0	293
21	5		Lampros, Charles	0	53,500	100	1,319
11	20		Lampros, John	0	53,600	0	1,568
21	8		Lancaster Estate	0	1,900	0	56
21	12		Lancaster Estate	0	1,300	0	38
21	15		Lancaster Estate	0	300	0	9
21	18		Lancaster Estate	0	200	0	6
21	19		Lancaster Estate	0	100	0	3
21	20		Lancaster Estate	0	200	0	6
21	21		Lancaster Estate	0	300	0	9
21	24		Lancaster Estate	0	100	0	3
21	26		Lancaster Estate	0	100	0	3
21	27		Lancaster Estate	0	700	0	20
21	29		Lancaster Estate	0	800	0	23
21	30		Lancaster Estate	0	100	0	3
10	9		Landgraf, Kenneth	0	64,900	100	1,798
10	118		Landry, L. Stewart	0	77,600	0	2,270
5	26		Langdon, Robert	0	52,000	100	1,421
10	32		Lapoint, Michael	0	47,300	0	1,384
9	10	22	Laramée, Paul	0	63,400	0	1,854
14	13	17	Larkin, Lawrence	0	81,600	100	2,287
14	2		Laroche, Robert	0	51,400	0	1,503
3	16		Lauze, Joseph	0	67,500	100	1,874
2	19	4	Lawrence, Peggy	0	63,900	0	1,888
1	65	1	Lawry, Laura	0	73,400	100	2,047
9	10	3	Lawson, Michael	0	55,700	0	1,629
14	45	2	Lebel, Thomas	0	63,200	0	1,849
13	12		Leclerc, Joan M	0	67,800	0	1,983
14	18		Lemay, Raymond P	0	47,400	0	1,386
14	28		Lemay, Richard III	0	46,900	0	1,372
13	21		Lemire, Yvette	0	51,200	0	1,498

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
19	2		Lennon, Jr., Ernest	0	58,800	100	1,620
19	4		Lennon, Robert	0	63,400	0	1,854
15	12		Lepage, Lionel	0	47,900	100	1,301
15	34		Lepage, Ray	0	72,100	0	2,109
10	56		Lepage, Roger	0	72,000	0	2,106
10	80		Lepage, Roger	0	94,100	0	2,752
10	89		Lepage, Roger	0	54,700	0	1,600
2	2	2	Leslie, Brian	0	87,400	0	2,556
15	4		Leslie, Linwood	0	48,700	100	1,324
13	19		Lesniak, John	0	58,100	100	1,599
9	232		Lesniak, Joseph	0	46,600	0	1,363
19	17		Letarte, Armand	0	55,400	0	1,620
14	54		Letendre, Roland	0	53,200	100	1,456
20	23		Leuchs, Donald	0	50,400	0	1,474
4	22		Levy, Richard	0	77,100	0	2,255
2	2	5	Lewis, Dorothy	0	85,100	100	2,389
11	27	1	Lewis, Gary	0	41,800	0	1,223
2	2	11	Lewis, Robert	0	88,100	0	2,577
12	7		Lindbom, Mrs. Arnold	0	53,500	0	1,565
1	64		Lindh, David	0	67,700	0	2,000
2	2	3	Linnane, James	0	77,100	0	2,255
10	92		Locke, Ira	0	43,800	0	1,294
20	20		Long, Timothy	0	86,900	0	2,542
8	18		Lord, George	0	43,600	0	1,129
8	19		Lord, Henry	0	61,200	100	1,544
5	24		Lotter, Keith	0	49,200	0	1,439
4	37	8	Lynch, Dana	0	22,600	0	661
4	37	4	Lynch, Robert	0	22,600	0	661
5	34		Maahs, Henry	0	51,300	0	1,501
15	27		Macdonald, Roderick	0	37,300	0	1,091
15	24		Macintyre, Charles	0	61,200	100	1,690
4	41		Mackenzie, Stephen	0	61,800	0	1,808
9	13	7	Mahoney, Nancy	0	53,600	0	1,568
11	5		Mairs, Robert	0	74,900	0	2,191
4	40		Malerba, Frank	0	59,100	100	1,629
1	57	2	Maloomian, Ralph	0	112,400	0	3,288
20	7		Mandych, Peter	0	69,800	0	2,042
10	19		Mantos, Charles	0	49,000	0	1,433
3	32		Mantos, Peter	0	76,200	100	2,129
4	16		Marshall, Philip	0	63,100	100	1,746
10	112B		Marston, Frederick	0	53,800	0	1,574
10	113A		Marston, Frederick	0	6,000	0	176
3	7	3	Marston, George	0	7,800	0	228
14	9		Marston, Thomas	0	51,200	0	1,513
1	75		Martineau, Raymond	0	10,400	0	314
14	44	6	Mastrobattista, Andrew	0	80,400	0	2,352
2	2	19	McCann, Harry	0	119,200	0	3,487
4	49		McClure, Robert	0	52,000	0	1,521
10	61		McAllister, George	0	51,400	0	1,518
5	36		McCann, Edward	0	46,000	100	1,246
10	100		McCann, Michael	0	22,600	0	661

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
3	41	1	McClendon, Kenneth	0	84,600	100	2,375
3	1		McCue, Daniel	27,353	7,047	0	206
3	2		McCue, Daniel	6,815	10,185	0	298
3	3	2	McElheny, Victor	0	70,700	0	2,068
19	22		McGlynn, Dennis	0	39,500	0	1,155
4	37	14	McKenney, Paul	0	164,300	0	4,806
10	36		McKenney, Richard	0	83,200	0	2,434
10	2		Meegan, Robert	0	61,700	0	1,805
5	42		Merchants Nat'l Bank	0	30,400	0	889
5	9		Merrill, Alvin	0	46,800	100	1,269
11	22		Meserve, Joseph	0	52,200	100	1,427
1	42		Meserve, William &	0	69,400	0	2,050
10	5		Metcalf, John	0	43,200	0	1,277
3	39		Methvin, Thomas	0	55,600	0	1,626
14	4	1A	Michaud, Anita	0	24,400	100	614
14	55	3	Michaud, Clement	0	75,000	100	2,094
19	16		Michaud, Laurent	0	55,800	100	1,532
2	3	5	Michaud, Leo	0	64,100	0	1,875
5	54		Michaud, Marguerite	0	66,700	100	1,851
13	16		Michaud, Oscar	0	53,500	100	1,465
14	4		Michaud, Roger	0	67,300	0	1,989
9	13		Mick, Samuel	0	57,400	0	1,679
9	13	44	Mick, Samuel	0	61,300	0	1,793
9	29		Mick, Samuel	0	47,700	0	1,395
5	6		Miles, Gwendolyn	0	47,200	0	1,381
14	55	8	Miliner, David	0	77,700	0	2,296
21	10		Miller, Beulah	0	1,800	0	53
14	45		Miller, Russell	0	69,000	0	2,018
12	11		Miller, Wayne	0	57,100	0	1,670
12	4		Minard, Johnson	0	82,800	0	2,422
12	5		Minard, Johnson	0	42,600	0	1,246
14	3		Mitchell, Basil	0	45,700	100	1,237
14	3	1	Mitchell, Garth	0	66,100	100	1,833
14	53		Mitchell, Gary	0	59,100	100	1,629
2	2	4	Mizener, Walter	0	84,900	0	2,483
2	7	2	Moore, Denis L	0	63,300	0	1,852
3	40		Morang, Duncan	0	77,000	100	2,152
2	2	7	Moreau, John	0	81,900	0	2,396
4	18	2	Moreau, Thomas	0	111,600	0	3,297
10	94		Morest, Roland	0	48,700	100	1,324
10	95		Morest, Ronald	0	41,800	100	1,123
4	42		Morgridge, Robert	0	51,400	100	1,403
10	117		Moriarty, Mark	0	39,000	0	1,141
10	62		Morin, Fabiola	0	53,500	0	1,565
19	19		Morin, Hector	0	51,800	100	1,415
19	18		Morin, Leonard	0	56,000	0	1,638
9	13	5	Morrisette, David	0	51,600	***	109
9	10	16	Mortenson, Mark	0	61,500	0	1,799
2	2	10	Muirhead, Kenneth R	0	85,100	0	2,489
2	2	35	Mullen, James	0	90,800	0	2,656
2	19	1	Mulligan, Charles	0	56,900	0	1,664

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
13	1	1	Mulligan, Peter	0	58,100	0	1,699
14	13	34	Murphy, Edward	0	64,000	100	1,772
10	6		Murphy, James	0	50,200	0	1,468
10	83		Nadeau, Louis	0	52,700	200	1,341
1	31		Nagy, David	0	59,200	100	1,648
10	119		Nazemetz, Michael	0	39,300	0	1,150
10	48		Nesman, Jr., Robert	0	37,100	0	1,085
5	31		Newcombe, Robert	0	48,900	100	1,184
14	33		Newling, Hollis	0	47,000	100	1,275
14	11		Noonan, Thomas	0	51,900	0	1,518
1			Northern Utilities	0	41,500	0	1,214
1	54	2	Norton, Janet	0	54,100	0	1,582
1	55		Norton, Janet	0	68,200	100	1,895
1	56		Norton, Janet	0	18,900	0	553
1	34		Norton, John	0	21,200	100	520
1	54		Norton, John F	26,856	75,844	0	2,218
1	34	1	Norton, Leslie	0	79,800	0	2,334
5	23		Not Taxed in, Rollinsford	0	600	0	0
5	37		Not Taxed in, Rollinsford	0	2,600	0	0
5	38		Not Taxed in, Rollinsford	0	1,700	0	0
5	39		Not Taxed in, Rollinsford	0	1,500	0	0
5	25A		Not Taxed in, Rollinsford	0	1,100	0	0
5	1		Not Taxed in, Rollinsford &	0	1,700	0	0
5	41		Not Taxed, Rollinsford	0	2,900	0	0
5	43		Not Taxed, Rollinsford	0	1,800	0	0
1	57		Nuppola, Ensio	0	125,900	0	3,683
3	21		Nylund, David	8,551	96,349	0	2,818
12	10		O'Brien, Margaret	0	47,300	0	1,384
10	60		O'Connor, James	0	52,800	0	1,544
4	37	33	O'Day, John	0	181,900	0	5,321
2	6		O'Neill, Myron	7,033	97,467	0	2,851
2	7		O'Neill, Myron	23,957	543	0	16
4	37	29	Ochs, James	0	114,300	0	3,343
1	30	2	Ofner, Marie	0	55,100	0	1,612
4	39		Orday, Bridget	0	56,600	0	1,673
3	3	1	Ordway, Peter	4,625	875	0	26
4	2		Ordway, Peter	20,522	2,878	0	84
4	5		Ordway, Peter	25,915	90,285	0	2,641
4	6		Ordway, Peter	0	107,300	0	3,139
4	39	1	Ordway, Peter	935	45,265	0	1,324
13	15		Osbon, Arthur	0	67,300	0	1,969
9	10	29	Osbon, Kenneth	0	67,000	0	1,960
19	15		Osborne, Richard	0	46,700	0	1,366
9	3		Otis, Maxine	0	52,300	0	1,530
21	1		Otis, Philip	0	32,900	0	962
1	42	1	Ouellette, Joan	0	83,500	0	2,442
10	81		Pace, Sheila	0	68,100	0	1,992
14	13	15	Parady, Carroll E	0	65,200	0	1,907
14	4	1	Parks, Leon	0	34,700	100	769
19	1		Parshley, Frank	0	57,300	100	1,576
2	2	28	Pasini, Don	0	121,800	0	3,563
10	39		Patterson, Allan	0	42,300	0	1,237

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
14	15		Pay, John	0	71,800	0	2,100
14	55	4	Pay, Jr., John	0	75,200	100	2,100
1	53		Pelczar, Lewis	0	36,400	0	1,076
13	13		Penney, Ambrose	0	61,400	0	1,796
19	13		Perreault, David	0	71,700	0	2,097
14	22		Perreault, Florence	0	49,500	0	1,302
9	19		Perreault, Roger	0	29,200	0	854
14	17		Perreault, Roger	0	57,300	100	1,576
14	17A		Perreault, Roger	0	12,700	0	371
14	17B		Perreault, Roger	0	12,600	0	369
10	84		Perry, Josephine	0	48,300	0	1,267
20	6		Peters, Michael	0	59,800	0	1,749
5	4		Petroni, Alfred	0	48,300	100	1,326
9	13	4	Phinney, James	0	51,800	100	1,415
19	12		Phipps, Ralph	0	72,800	0	2,150
9	10	2	Piccuci, Robert P	0	60,200	0	1,761
9	10	11	Pietrzyk, Stanley	0	64,800	0	1,895
2	2	26	Pisarek, Thomas A	0	91,200	0	2,695
2	2	16	Pitts, David	0	85,600	0	2,504
14	12		Place, Arthur	0	66,500	100	1,845
3	24		Plante, Raymond	0	78,000	100	2,182
5	48		Plumpton, Robert	0	67,300	0	1,969
10	116		Poirier, Robert	0	86,800	100	2,439
4	20		Porter, Joseph	18,821	979	0	29
8	7		Porter, Joseph	0	21,200	0	620
14	19		Porter, Joseph	0	14,400	0	421
14	46		Porter, Joseph	2,719	81	0	2
14	50		Porter, Joseph	0	14,500	0	424
14	52		Porter, Joseph	0	2,100	0	61
19	23	1	Porter, Joseph	0	13,300	0	389
19	23	2	Porter, Joseph	0	53,700	0	1,571
5	25		Pray, Richard	0	46,900	100	1,272
1	57	1	Price, Samuel	0	114,600	0	3,352
5	50		Pridham, Margaret	0	54,900	100	1,506
3	17		Proctor, Raymond	0	45,200	0	1,335
99	9		Public Service of N.H.	0	720,000	0	21,060
10	79		Quint, Robert	0	43,200	100	1,164
11	19		Quintal, Roland	0	45,700	0	1,337
11	2	1	Raiche, L	0	175,900	0	5,145
5	27		Railsback, Raymond	0	46,300	100	1,254
3	7	12	Raimer, Matthew	0	107,500	0	3,144
21	2		Rand, Carlton	0	25,200	100	637
1	48	1	Randall, Elfreide	0	106,100	100	3,003
9	25		Rand, Timothy	0	47,500	0	1,389
15	8		Reed, Everett	0	54,700	100	1,500
10	34		Reed, M.	0	57,900	0	1,694
10	23		Reeves, Theresa	0	44,000	0	1,287
9	13	36	Reishus, Christina	0	54,400	0	1,591
13	11		Renaud, Joseph	0	68,800	0	2,012
1	1		Resnek, Frank	0	41,900	0	1,238
5	16		Rheahme, Glen	0	45,200	0	1,322

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	10	6	Rhode, Michael	0	59,800	0	1,749
4	37	17	Richard, Robert	0	161,900	0	4,736
13	17		Richard, Stephen	0	60,300	0	1,764
3	31		Rines, Chester	0	43,200	0	1,277
9	11		Roberge, Elaine	0	63,700	0	1,863
10	99		Roberge, Ronald	0	50,800	0	1,486
4	13		Roberts, Clyde	0	92,600	0	2,709
4	15		Roberts, Clyde	0	53,000	0	1,550
19	8		Roberts, Clyde	0	92,700	100	2,611
8	20		Roberts, James	0	43,200	0	1,117
14	13	14	Roberts, Richard	0	58,600	0	1,714
2	19		Roberts, Stephen	0	104,000	0	3,042
2	19A		Roberts, Stephen	0	124,900	0	3,653
10	35		Robinson, Chase	0	57,500	0	1,682
2	3	1	Robinson, Edmund	0	60,400	0	1,785
10	78		Roche, John	0	46,600	0	1,363
4	33		Rodden, Brian	0	39,800	0	1,164
19	7		Rodier, Paul	0	66,900	0	1,957
1	40		Rodney, Errol	0	71,300	0	2,086
20	8		Rogers, Henry	0	67,700	0	1,980
15	10A		Rollinsford Grade, School	0	669,900	0	0
15	23		Rollinsford, Town	0	1,300	0	0
15	37		Rollinsford, Town of	0	29,100	0	0
2	2	8	Rollo, Milton	0	97,500	100	2,752
9	13	8	Ross, Edgar	0	53,900	100	1,477
9	10	24	Rosselli, Frank	0	62,900	0	1,840
8	9		Rouleau, Martin	0	64,500	0	1,887
4	46		Rouleau, Roger	0	58,900	0	1,723
8	8A		Roy, C. Charles	0	26,600	100	688
2	2	14	Royer, Sidney	0	90,000	0	2,633
9	13	42	Ruiz, Gloria	0	58,400	100	1,608
1	21		Russillo, Joseph	0	63,600	100	1,760
9	10	47	Rutherford, Mark	0	59,800	0	1,749
3	33		Ryan, Kevin	39,696	12,804	0	375
3	33	2	Ryan, Kevin	0	1,800	0	53
2	2	36	Rydin, John	0	97,100	0	2,840
10	110		Safford, David L.	0	60,500	0	1,770
20	21	1	Salmon Falls, Hydro Co.	0	6,300	0	184
20	22		Salmon Falls, Hydro Co.	0	11,800	0	345
9	16		Salmon Falls, Water Dist.	0	11,200	0	0
13	24		Salmon Falls, Water Dist.	0	23,100	0	0
15	2		Salmon Falls, Water Dist.	0	30,800	0	0
14	44	2	Sand, Paul	0	64,400	0	1,884
5	58		Sargent, Richard	0	11,600	0	339
9	17		Saucier, John	0	53,300	0	1,575
2	2	42	Saunders, Deborah	0	124,500	0	3,642
14	44	7	Sawtelle, Joseph	0	52,800	0	1,544
14	43		Scala, Julie	0	50,400	0	1,474
19	26		Schafer, Andrea	0	60,800	0	1,778
1	30	3	Schneider, Benjamin	0	52,900	100	1,447
14	13	20	Schock, Jerome	0	52,600	100	1,439

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
8	22	1	Schreiner, John	0	37,800	0	1,106
4	22	3	Scipione, Anthony	0	58,700	0	1,717
4	22	1	Scipione, Philomena	0	80,600	0	2,358
8	10	3	Scott, Bruce	0	41,300	100	1,108
4	37	16	Scroggins, Carl	0	133,100	0	3,893
5	46		Seavey, Fred	0	52,900	0	1,547
3	22		Seawards, Richard	0	71,800	0	2,100
4	37	23	Seydler, S. Craig	0	166,600	0	4,873
14	45	1	Sharon Endruschat Estate	0	35,200	0	1,030
1	2		Shaw's Realty	0	117,100	0	3,425
1	4		Shaw's Realty	0	91,600	0	2,679
1	74		Shaw, Richard	39,153	105,147	0	3,076
2	2	32	Shawmut Arlington Trust Co.	0	79,200	0	2,317
2	2	34	Shawmut Arlington Trust Co.	0	89,600	0	2,621
1	33		Shea, Dana	0	81,700	0	2,390
10	16		Shea, Paul	0	61,900	0	1,811
15	17		Sheehy, Daniel	0	45,800	100	1,240
14	9	1	Shorey, Kenneth	0	64,200	100	1,778
14	9	2	Shorey, Kent F	0	11,100	0	325
4	21		Shrankel, Rudy	0	119,200	0	3,487
4	21	1	Shrankel, Rudy	0	35,600	0	1,041
4	21	2	Shrankel, Rudy	0	16,000	0	468
11	3		Shuck, Charles	0	45,500	0	1,331
14	55	1	Shufelt, Bonita	0	59,900	0	1,752
10	51		Simons, Daniel	0	60,900	0	1,781
4	37	7	Skaltsis & Richard	0	22,600	0	661
4	37	18	Skaltsis & Richard	0	38,100	0	1,114
4	37	20	Skaltsis & Richard	0	38,100	0	1,114
4	37	22	Skaltsis & Richard	0	37,800	0	1,106
4	37	24	Skaltsis & Richard	0	37,900	0	1,109
14	13		Skaltsis, Demetrios	0	65,200	100	1,807
13	26		Smith, Ovid	0	42,000	100	1,129
10	117A		Smith, Raymond	0	54,100	0	1,598
1	46	1	Smith, Robert	26,208	102,892	0	3,010
11	14		Snyder, Simon	0	42,000	0	1,229
2	2	39	Sorice, John	0	112,600	100	3,194
4	37	34	Soucy, Charles B	0	121,200	0	3,545
4	17		Soucy, Robert	0	99,400	0	2,907
10	120		Southeast Bank	0	24,200	0	708
10	121		Southeast Bank	0	208,300	0	6,093
4	41	1	Spear, Robert	0	67,400	0	1,971
1	53	1	Spencer, Carlton	0	82,600	100	2,316
3	13		Spencer, Nathan	0	70,200	100	1,953
10	13		St. Hilaire, Dennis	0	63,100	100	1,746
14	13	19	St. Laurent, Roger	0	60,500	100	1,670
14	13	22	St. Laurent, Roger	0	1,900	0	56
9	28		St. Lawrence, Ronald	0	46,100	0	1,348
13	28		St. Michael's Church	0	6,900	0	0
13	29		St. Michael's Church	0	9,000	0	0
3	7	5	Staines, William	0	103,400	0	3,024
10	26		Stairs, Dana	0	61,200	0	1,790

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	1		Starling, Douglas	0	51,600	0	1,524
2	24		State of, N.H.	0	10,100	0	0
9	14		Stephens, Peter	0	32,600	100	854
4	41	3	Stevens, Craig	0	83,100	0	2,431
10	12		Stewart, Walter	0	36,400	0	1,065
21	4		Stiles, Calvin	0	29,800	100	772
5	57		Stolpe, David	0	54,900	0	1,606
14	55	6	Stone, Christopher	0	54,700	0	1,600
20	13		Strauss, Robert	0	55,500	100	1,523
1	43		Strobel, George	9,168	68,132	100	1,893
4	37	26	Strogen, Charles	0	80,600	0	2,358
21	9		Strogen, Charles	0	2,400	0	70
1	16		Stroth, Grace	0	84,100	0	2,460
13	30		Sullivan, Daniel	0	47,700	0	1,395
10	97		Sullivan, Roland	0	76,900	100	2,149
1	30		Sunningdale Golf Club Inc.	0	59,400	0	1,737
15	10		Suprin, Michael	0	46,200	0	1,365
10	101		Surdam, Paul	0	59,900	0	1,752
4	41	4	Swan, Amy	0	83,200	0	2,434
21	7	1	Swan, Robert	0	14,400	100	331
13	31		Swisher, Tim	0	57,200	0	1,673
3	37		T.K.L., Corp.	0	20,000	0	585
3	38		T.K.L., Corp.	0	31,400	0	918
1	65		Tamposi, Family Invs.	0	41,500	0	1,214
1	73		Tamposi, Family Invs.	0	70,300	0	2,056
9	10	28	Tate, Matthew	0	62,600	0	1,831
14	49		Taylor, Fredric	0	57,900	0	1,694
20	2		Taylor, Patsy	0	46,700	0	1,366
1	57	6	Tedesco, Louis	0	69,400	100	1,930
10	22		Temple, Matthew	0	49,500	0	1,448
10	67		Temple, Sherry	0	61,100	0	1,805
4	37	21	The Woodlands at Salmon Falls	0	44,900	0	1,313
14	26		Thebeau, Jerome	0	37,500	0	1,097
10	24		Theberge, Marie L	0	52,600	0	1,539
9	10	19	Therriault, Mike	0	63,500	0	1,876
9	10	48	Therrien, Mary	0	48,200	100	1,310
10	59		Therrien, Roger	0	84,900	100	2,383
14	5		Therrien, Roger	0	62,900	0	1,840
8	1		Therrien, Rudolph	0	72,800	100	2,029
8	10	2	Thibault, Arthur	0	36,300	100	962
19	10		Thivierge, Leo	0	121,000	0	3,539
20	10		Thivierge, Ubald	0	88,500	0	2,589
8	14		Thomas, Ronald	0	56,300	0	1,647
9	13	1	Thomas, Steven	0	60,100	0	1,758
9	10	1	Thompson, Mark W	0	60,400	0	1,767
8	21		Toof, Daniel	0	54,200	100	1,585
10	10		Toussaint, Lydia	0	50,900	0	1,489
10	58		Toussaint, Robert	0	51,600	100	1,409
4	29	1	Town of Rollinsford	0	14,800	0	0
15	37	1	Town of Rollinsford	0	108,500	0	0
2	13		Town of, Rollinsford	0	38,300	0	0

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	14	2	Town of, Rollinsford	0	26,500	0	0
2	15		Town of, Rollinsford	0	2,500	0	0
2	16		Town of, Rollinsford	0	1,000	0	0
4	37	36	Town of, Rollinsford	0	2,700	0	0
2	17		Town of, Rollinsford	0	5,000	0	0
8	2		Town of, Rollinsford	0	23,300	0	0
8	3		Town of, Rollinsford	0	14,900	0	0
8	4		Town of, Rollinsford	0	176,700	0	0
10	73		Town of, Rollinsford	0	12,300	0	0
10	88		Town of, Rollinsford	0	169,600	0	0
10	124		Town of, Rollinsford	0	49,900	0	0
10	125	1	Town of, Rollinsford	0	56,300	0	0
10	124A		Town of, Rollinsford	0	3,300	0	0
14	20		Town of, Rollinsford	0	40,600	0	0
15	30		Town of, Rollinsford	0	618,300	0	0
15	30	1	Town of, Rollinsford	0	19,400	0	0
3	49		Townes, Dennis	0	66,000	100	1,849
8	15		Tozier, Burton	0	59,900	100	1,652
5	47		Treadwell, Louise	0	67,300	0	1,969
14	37		Trombly, Norman	0	61,600	0	1,802
13	4		Trundy, Louis	0	53,200	100	1,456
1	13		Trustees of, WD Hospital	0	39,300	0	1,150
3	7	9	Turcotte, John	0	97,800	0	2,890
20	9		Turcotte, Lionel	0	82,800	0	2,422
2	12		Turcotte, Peter	29,369	6,631	0	194
2	22		Turcotte, Peter	6,674	3,126	0	91
14	38A		Turcotte, Peter	0	89,900	0	2,630
14	37	1	Turcotte, Richard	0	100,000	0	2,925
1	58		Turgeon, Armand	18,826	88,174	0	2,579
3	7	8	Turgeon, Paul	0	96,900	0	2,834
4	47		Turgeon, Roland	0	69,000	0	2,018
11	1	2	Tyo, Dan & Elaine	0	60,900	0	1,781
4	37	1	Ueda, Herb	0	22,600	0	661
21	11		Unknown, .	0	600	0	0
21	13		Unknown, .	0	100	0	0
21	14		Unknown, .	0	400	0	0
21	22		Unknown, .	0	200	0	0
2	2	37	Usher, Gary	0	92,700	0	2,711
9	10	8	Usher, John	0	55,700	0	1,629
13	18		Valhos, Peter	0	59,800	100	1,649
3	20		Vatistas, Peter	0	73,900	0	2,162
20	15		Vaughan, Robert	0	54,100	100	1,497
8	22		Veno, Roland	0	54,100	100	1,453
13	10		Vermette, Albert	0	56,100	100	1,395
10	115		Vermette, Joseph	0	56,700	0	1,658
2	13	1	Vermette, Raymond	0	91,000	0	2,662
10	114		Vermette, Raymond	0	66,300	0	1,939
11	26		Veziris, K & C	0	177,800	0	5,201
11	2		Veziris, Kosmas	0	89,500	0	2,618
8	11		Viel, Albert	0	66,700	0	1,805
1	59		Viel, Ovid	10,559	641	0	19
1	73	1	Viel, Ovid	4,852	648	0	19
2	1		Viel, Ovid	31,791	115,209	0	3,370

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	4		Viel, Ovid	23,958	3,542	0	104
19	27		Viel, Ovid	25,921	6,879	0	201
11	7		Viel, Rita	0	75,200	100	2,100
11	9		Vigneault, Roger	0	50,800	0	1,486
13	8		Volinsky, Robert	0	53,600	0	1,568
3	16	1	Voye, William	0	59,800	0	1,749
10	8		Walker, David	0	38,500	0	1,126
4	4		Walker, James	0	146,900	200	4,097
9	13	3	Walker, Thomas	0	53,300	100	1,459
4	37	12	Wallace, John	0	169,000	0	4,992
5	12		Waser, Juanita &	0	50,200	0	1,468
14	50	1	Wason, Robert	0	50,000	0	1,463
3	28		Wasson, Richard	0	103,000	100	2,913
9	10	12	Waters, Andrew	0	63,600	0	1,879
5	17		Watson, John	0	49,900	100	1,360
14	25		Watson, Ronald	0	36,800	0	1,076
8	12		Watson, Rowell	0	58,900	0	1,723
14	13	27	Watts, George	0	58,200	0	1,702
14	13	28	Watts, George	0	1,700	0	50
14	13	29	Watts, George	0	1,700	0	50
14	13	30	Watts, George	0	1,900	0	56
11	24		Weeks, Barry	0	49,200	0	1,439
11	28		Weeks, Barry	0	22,800	0	667
1	30	4	Weiner, Beatrice	0	61,500	0	1,799
3	12		Welch, Edward	0	44,200	0	1,293
10	90		Welsh, Andra	0	67,700	0	2,000
1	18		Wentworth, Aaron	0	80,500	0	2,355
1	65	2	Wentworth, Aaron	0	20,200	0	591
1	20		Wentworth, Andrew	0	11,000	0	322
1	17		Wentworth, David	0	77,300	100	2,161
1	19		Wentworth, David	0	100,800	0	2,948
2	14		Wentworth, David	25,407	4,293	0	126
3	25		Wentworth, David	20,025	3,175	0	93
1	46		Wentworth, Greenhouse	16,387	413	0	12
1	70		Wentworth, Greenhouse	0	336,000	0	9,828
11	11		Wentworth, Greenhouse	0	48,800	0	1,427
10	108		Wentworth, Madelene	0	7,400	0	216
1	46	2	Wentworth, Mark	0	113,400	0	3,317
8	10	1	Wentworth, Thomas	0	500	0	15
8	10	4	Wentworth, Thomas	0	44,900	0	1,313
9	24		West, William	0	58,200	0	1,702
4	37		Whalen, Greg	0	162,600	0	4,756
5	7		Whalen, John	0	45,700	0	1,337
1	30	5	Whitcher, David	0	78,500	0	2,296
1	30	6	Whitcher, David	0	68,100	0	1,992
10	106		White, Forrest	0	44,300	0	1,296
1	39	1	Whitehouse, Jay	0	72,800	0	2,129
1	38		Whitehouse, Robert	0	1,100	0	32
1	39		Whitehouse, Robert	0	67,200	100	1,866
3	33	1	Wiese-Adelman, Kristen	7,386	101,614	0	2,972
5	29		Williams, Charles	0	54,300	100	1,488

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
4	43		Williams, James	0	62,400	0	1,825
19	23		Williams, Joseph	0	39,200	100	1,047
2	2	27	Wilson, Stanley	0	130,400	0	3,814
9	20		Winter, Raymond	0	63,400	0	1,854
9	22		Winter, Raymond	0	14,500	0	424
2	2	38	Wong, John	0	28,600	0	837
20	17		Wood, Levi	0	40,600	100	941
20	27		Wood, Terry	0	50,200	0	1,483
9	10	9	Woodruff, John	0	60,300	0	1,764
4	37	11	Woolley, Michael	0	141,000	0	4,165
5	14		Workman, Gerald	0	49,400	100	1,345
4	37	6	Wyskiel, Christopher	0	22,600	0	661
2	20		Yarnold, Sam	0	80,200	0	2,346
2	5		York, Bruce &	0	88,800	0	2,597
15	25		Young, Irving	0	51,700	0	1,512
2	2	24	Yurchesyn, Michael	0	103,900	0	3,039
10	126		Zahedi, Karim	0	527,300	0	15,474
1	58	1	Zammit, Joseph J	0	45,500	0	1,331
15	13		Zarrillo, Sal	0	47,900	0	1,401

**SUMMARY OF INVENTORY & TAX ANALYSIS
COMPARATIVE LIST FOR 1989 - 1990**

Type of Property	1989 Value	1990 Value
Land	\$	17,740,532
Buildings (Residential)	37,636,300	39,424,500
Commercial/Industrial	5,357,900	5,987,409
Public Service Dist. Line	45,600	41,500
Gas Line	770,000	750,000
Mobile Homes	122,700	122,700

Property Assessment Exemptions

Elderly Exemptions	117,500	122,500
Veteran's Tax Credit	12,200	25,300
Handicapped	104,600	104,600

Type of Property

Tax Rate Computation	803,629	858,465
Total Revenues/Credits	573,785	649,151
Net Town Appropriations	229,844	209,314
Net School Appropriations	1,442,152	1,412,717
County Tax Assessment	213,407	243,957
Total of Town/School/County	1,885,403	1,865,988
Deduct Total Business Profits	69,244	67,807
Add War Service Credits	12,200	25,300
Add Overlay	11,795	42,348

Property Taxes to be raised	1,840,154	1,866,429
Less War Service Credits	12,200	25,300
Total Tax Commitment	1,827,954	1,841,129

TAX RATE

Town Tax	3.83	4.06
County Tax	3.42	3.77
School Tax	22.73	21.42
Per/Thousand	29.98	29.25

**TREASURER'S REPORT
JANUARY 1, 1990 to DECEMBER 31, 1990**

Balance January 1, 1990

GENERAL FUND

Money Market Acct.	\$	861,357.74	
Centennial Account		117.16	
Industrial Account		277.77	
Cash on Hand		50.00	
TOTAL			\$ 861,802.67

RECEIPTS

Tax Collector	1,965,028.03	1,965,028.03
Town Clerk		
Auto Permits	184,839.50	
Dog Licenses	736.50	
UCC	898.00	

RECEIPTS**Town Clerk cont.**

Marriage Licenses	\$	880.00
Copies - Birth Certificates		42.00
Copies - Death Certificates		33.00
Copies - Marriage Certificate		12.00
Filing Fees		6.00
Dump Permit Fees		1,174.00
Check Recovery Fees		108.00
Misc.		30.00

Total Town Clerk \$ 188,759.00

TREASURER

Interest Income	41,524.65
Cable Franchise	3,928.90
Workmen's Comp. Rebate	13,108.75
Police Coverage	9,153.86
Block Highway Grant	27,703.43
State Revenue Sharing	102,957.07
Reimbursement-Insurance	6,961.78
Hydroplant Income	90,462.91
Bond Income	50,000.00
Due from Trust Funds	8,992.53
Building Permits	4,142.50
State of NH-Radon Grant	785.00
Dump Fees	457.00
Police Fines & Reports	1,773.00
Zoning Fees	673.99
Pistol Permits	112.00
Occupancy Permits	425.00
Planning Fees	209.80
NH - Railroad Tax	657.68
Sale - Scrap Metal	370.00
Reimbursement - Property Tax	81.41
NH - DUI Grant	635.40
Reimbursement - Paving	4,970.28
Electricity - Refund	2,519.04
NH - Energy Grant	2,250.00
Unclassified	2,331.42
Sale - Town Property	1,096.96

Total Treasurer 378,284.36

DISBURSEMENTS**Selectmen's Order Paid**

General Town Expenses	1,012,290.40
County Taxes	243,957.00
School Disbursements	1,494,318.00

2,750,565.40

GENERAL FUND

Money Market Account	411,839.27
Certificate of Deposit	231,002.00
Centennial Account	123.84
Industrial Account	293.55
Cash on Hand	50.00

TOTAL \$ 643,308.66

TOWN OF ROLLINSFORD TRUST FUNDS
Statement of Principal & Income for the 12 months ended December 31, 1989

TOWN EQUIPMENT FUND

Principal, January 1, 1990	\$ 21,415.02
Withdrawn during period .....	.00
Balance, December 31, 1990	\$ 21,415.02
Income, January 1, 1990	\$ 1,987.03
Earned during period	1,143.82
Withdrawn during period .....	.00
Balance, December 31, 1990	\$ 3,130.85
Balance, Principal & Income, December 31, 1990	24,545.87
Southeast Savings Bank (CD 60-450181)	\$ 24,545.87

LAND TRUST FUND

Principal, January 1, 1990	\$ 50,000.00
New Funds	10,000.00
Balance, December 31, 1990	\$ 60,000.00
Income, Balance January 1, 1990	\$ 7,666.76
Earned during the period	4,958.04
Balance, December 31, 1990	\$ 12,624.80
Balance, Principal & Income, December 31, 1990	\$ 72,624.80
Southeast Savings Bank (CD 50-490063)	\$ 60,097.04
Southeast Savings Bank (CD 60-400296)	\$ 10,000.00

ST. PATRICK'S TRUST FUND

Principal, January 1, 1990	\$ 3,874.49
Balance, December 31, 1990	3,874.49
Income, January 1, 1990	\$ 6,481.20
Earned during period	836.43
Withdrawn during period	48.00
Balance, December 31, 1990	\$ 7,269.63
Balance, Principle and Income, December 31, 1990	\$ 11,144.12
Southeast Savings Bank (CD 60-450180)	\$ 11,144.12

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1990

—DR.—

	Levies of:		
	1991	1990	Prior
Uncollected Taxes - Beginning of Fiscal Year: (1)			
Property Taxes			\$ 238,870.78
Resident Taxes			4,480.00
Land Use Change Tax			7,311.95
Taxes Committed to Collector:			
Property Taxes	\$ 1,850,830.00		
Resident Taxes	12,810.00		
Added Taxes:			
Property Taxes	173.00		
Resident Taxes	1,780.00		1,060.00
Overpayments: (2)			
a/c Property Taxes	1,437.15		3,165.03
Interest Collected on Delinquent Taxes	1,972.43		18,606.88
Penalties Collected on Resident Taxes	34.00		241.00
Total Debits	\$ 1,869,045.58	\$	273,735.64

—CR.—

Remitted to Treasurer During Fiscal Year:			
Property Taxes	\$ 1,570,929.71	\$	239,260.98
Resident Taxes	11,800.00		2,410.00
Land Use Change Tax			7,311.95
Interest on Taxes	1,972.43		18,606.88
Penalties on Resident Tax	34.00		241.00
Abatements Allowed:			
Property Taxes	1,958.51		2,774.83
Resident Taxes	140.00		3,130.00
Uncollected Taxes End of Fiscal Year:			
Property Taxes	279,560.93		
Resident Taxes	2,650.00		
Total Credits	\$ 1,869,045.55	\$	273,735.64

(1) These uncollected balances should be the same as last year's ending balances.

(2) Overpayments should be included as part of regular remittance items.

SUMMARY OF TAX SALE / TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1990

—DR.—

	--- Tax Sale/Lien on Account of Levies of---		
	1989	1988	Prior
Balance of Unredeemed Taxes			
Beginning of Fiscal Year:		\$ 40,130.21	\$ 6,205.40
Taxes Sold/Executed to Town			
During Fiscal Year:	\$ 167,884.23		
Interest Collected After			
Sale/Lien Execution:	5,783.84	6,931.74	2,121.12
Overpayment:	43.33	6.10	
Total Debits	\$ 173,711.40	\$ 47,068.05	\$ 8,326.52

—CR.—

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$ 64,872.13	\$ 26,517.87	\$ 6,205.40
Interest & Cost After Sale	5,783.84	6,931.74	2,121.12
Unredeemed Taxes End of Year	103,055.43	13,618.44	
Total Credits	\$ 173,711.40	\$ 47,068.05	\$ 8,326.52

TOWN CLERK'S REPORT FOR 1990

Auto Permits	\$184,839.50
Dog Licenses	736.50
Uniform Commercial Code	898.00
Filing Fees	6.00
Marriage Licenses	880.00
Copies of: Birth Certificates	42.00
Death Certificates	33.00
Marriage Certificate	12.00
Dump Permit Fees	1,174.00
Check Recovery Fee	108.00
Miscellaneous	30.00
TOTAL	\$188,759.00

MANAGEMENT LETTER OF TOWN OF ROLLINSFORD
As of December 31, 1989

Board of Selectmen
Town of Rollinsford
Rollinsford, New Hampshire 03869

We have audited the general purpose financial statements of Town of Rollinsford for the year ended December 31, 1989, and have issued our report thereon dated April 26, 1990.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

**WARRANT FOR ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS**

Tuesday, March 12, 1991

TO THE INHABITANTS OF THE TOWN OF ROLLINSFORD,
COUNTY OF STRAFFORD, STATE OF NEW HAMPSHIRE,
QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified that the polls will be open from 10 A.M. to 7 P.M. at the Rollinsford Town Hall, on Tuesday, March 12, 1991 to bring in your ballots for the Town Officers to be elected in Article I, to vote on Article II thru Article V, and to meet at the Rollinsford Grade School at 9 A.M. on Saturday, March 16, 1991 to act on the budget and other articles in the Warrant.

ARTICLE I.

To bring in your ballots for:

- One (1) Selectman and Overseer of the Poor for three (3) years,
- One (1) Selectman and Overseer of the Poor for two (2) years,
- Town Clerk for one (1) year,
- Town Treasurer for one (1) year,
- Chief of the Fire Department for one (1) year,
- Three (3) members of the Budget Committee for three (3) years,
- One (1) member of the Budget Committee for one (1) year,
- One (1) Trustee of Trust Funds for three (3) years,
- One (1) Trustee of the Rollinsford Library Trust for three (3) years,

**ARTICLES II, III, IV and V ARE CHANGES IN THE ZONING ORDINANCE TO BE VOTED
ON BY BALLOT AT THE TOWN HALL BETWEEN 10 A.M. and 7 P.M. ON MARCH 12, 1991.**

ARTICLE II.

Are you in favor of the Adoption of Amendment No. I to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment to the "Definition Section of the Ordinance, concerns itself with resolving an omission within the Ordinance to permit the construction and use of a helicopter landing platform, exclusively for hospital health care *emergencies*. For this purpose, a new term "helipad" is being added, and a corresponding modification to the term "private airport" is being appropriately modified.

ARTICLE III.

Are you in favor of the adoption of Amendment No. 2 to the Zoning Ordinance, as presented and proposed by petition to the Planning Board?

This amendment proposes a re-arrangement and recodification of a portion of the "Board of Adjustment" section of the Ordinance, designed to clarify the scope and specific procedural steps associated with the three-types of ZBA "appeals".

ARTICLE IV.

Are you in favor of the adoption of Amendment No. 3 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "Enforcement" section of the Ordinance is designed to clarify and simplify *when* a Building Permit is needed by eliminating the need for a permit when routine maintenance or repair activity is contemplated where the associated costs do not exceed \$1,500.00.

ARTICLE V.

Are you in favor of the adoption of Amendment No. 4 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "Off-street Parking and Loading Requirements" section of the Ordinance is designed to retain the ordinance provision for parking and loading bay facilities while transferring to the Planning Board under its Site Review regulations, the jurisdiction for determining the associated design details (size, number, site specific application, etc.). This change will eliminate processing delays that have needlessly encumbered the ZBA Board on details that can be more practically processed by the Planning Board.

ARTICLE VI.

To choose all other necessary Town Officers for the ensuing year.

ARTICLE VII.

To see if the Town will appropriate a sum equal to all revenues in excess of \$50,000 that may be received from the Hydro Electric Plant to be placed in the Town's Hydro Electric Fund. (The first \$50,000 or any lesser amount that may be received will be used as offset against Town Budget Expenditures).

ARTICLE VIII.

To see if the Town will vote to appropriate \$20,000.00 to be placed in the Equipment Trust Fund.

ARTICLE IX.

To see if the Town will vote to appropriate \$25,000 for street reconstruction and storm drain renovations.

ARTICLE X.

To see if the Town will vote to withdraw \$30,000.00 from the Hydro Reserve Fund for use as offset against taxes.

ARTICLE XI.

To see if the Town will vote to appropriate \$10,000 for the Land Trust Fund.

ARTICLE XII.

To see if the Town will vote to appropriate the sum of \$5,000.00 and withdraw the same from the Land Trust Fund to finance land survey and related expenses that may be incurred in assisting private land owners who donate Conservation Easements and/or participate in the Land Conservation Investment Program (LCIP).

ARTICLE XIII.

To see if the Town will vote to appropriate the sum of \$3,000.00 to finance Town Hall Energy Conservation Measures and partitions in the Police Station.

ARTICLE XIV.

To see if the Town will vote to appropriate the sum of \$5,000.00 to finance the purchase of equipment for the Recycling Program. (50% of the cost would be covered by a Recycling Grant.)

ARTICLE XV.

To see if the Town will vote to accept the Budget as submitted by the Budget Committee.

ARTICLE XVI.

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE XVII.

To see if the Town will authorize the Selectmen to apply for and expend all Federal or State Grant Funds or Private Gifts for which the Town may qualify.

ARTICLE XVIII.

To see if the Town will authorize the Selectmen to administer or dispose of any real estate that has been or may be acquired through Tax Collector's Deeds.

ARTICLE XIX.

To see if the Town authorize the Selectmen to sell to the highest bidder the surplus equipment and vehicles in the Highway, Fire and Police Departments.

ARTICLE XX.

To see if the Town will vote to consolidate the Sewer District and Water District into a single Sewer and Water Department.

The new department would be under the administrative control of an elected Board of Commissioners. The Commission members would serve three-year staggered terms. During the first year (1992) there would be a six person commission consisting of two continuing sewer commissioners, two continuing water commissioners and two new elected commissioners. In 1993, the number of commissioners would be reduced to five (5) with one commissioner elected that year.

The Sewer and Water District would only collect water fees from water users and sewer fees from sewer users. All projects would be funded by the area it serves, example: The sewer project bond will be paid by the revenues collected from the sewer users.

The gain would be to consolidate equipment, scheduling of projects, and administrative efficiencies. If the Article is accepted, the new district would be called "Rollinsford Water District."

ARTICLE XXI.

To see if the Town will adopt the following resolution:

"That the voters of the *Town of Rollinsford, N.H.* respectfully request the Congress of the United States to propose an amendment to the United States Constitution, for ratification by the states, specifying that Congress and the states shall have the power to prohibit the physical desecration of the flag of the United States." (By Petition)

ARTICLE XXII.

To transact any other business that may legally come before the meeting.

Given under our hands and seal this 1st day of February, 1991.

A true copy attest:

Edmund F. Jansen, Jr.

David C. Walker

Albert Dionne

Selectmen of Rollinsford, N.H.

Edmund F. Jansen, Jr.

David C. Walker

Albert Dionne

Selectmen of Rollinsford, N.H.

In planning and performing our audit of the general purpose financial statements of the Town of Rollinsford for the year ended December 31, 1989, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Rollinsford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Cycles of the Entities' Activity

Revenue/Receipts
Purchases/Disbursements

Accounting Applications

Billings
Receivables
Cash Receipts
Cash Disbursements
Payroll

Financial Statement Captions

Cash and Cash Equivalents
Receivables
Payables
Debt
Fund Balance

For all of the control categories listed, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in general purpose the financial statements.

Complete Set of Accounting Records

The Town of Rollinsford maintains cash receipts, cash disbursement journals and appropriation ledger cards.

It is recommended that the Town develop and implement a formal written statement on accounting policies and procedures, such as a chart of accounts and a general ledger system. This would allow monthly posting of cash receipts and disbursements, creating a general ledger system using double entry accounting. This was recommended in the prior year report.

Monthly Financial Statements

The Selectmen are not provided with monthly budget reports or cash flow projections. It is important that the Selectmen are able to compare actual expenditures for the year

versus budget. This allows the Selectmen to adjust for over-expenditures by reducing expenditures in other areas of the budget. A cash flow projection must be presented monthly. This would enable both the Selectmen and the Treasurer to invest excess cash or to project the need for short-term borrowing. This was recommended in the prior year report.

Purchase Orders

Presently, purchase orders are issued by the Selectmen but are not numbered.

It is recommended that the purchase orders be numbered, issued and controlled by the Selectmen. This was recommended in the prior year report.

Fixed Assets

The Town does not maintain records of general fixed assets such as property and equipment with a life expectancy exceeding one year. The recording of fixed assets would fulfill the need to provide for physical dollar value control, and establish accountability for general government capital expenditures over the year.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring the total cost of governmental services and evaluating the efficiency of programs. This was recommended in the prior year report.

Tax Collector

The Tax Collector prepares Form MS-61, Tax Collector Report, for summary of tax accounts and tax sale/tax lien accounts. Total debit and credits do not agree.

At year end when these reports are prepared, the debits and credits must be balanced. The necessary information can be extracted from the semi-annual tax levy, prior year tax levies and report of tax sales/tax liens, and the cash receipts journal.

Cash on Deposits

At year end, the Town of Rollinsford had a cash balance of approximately \$1,110,000 combining all funds. The total was deposited between two banks.

It is recommended that the Selectmen consider where the funds are deposited and whether some of the funds should be transferred to another bank. Both the Federal Deposit Insurance Corporation (FDIC) and Federal Savings and Loan Insurance Corporation (FSLIC) only insure funds up to \$100,000.

Town Owned Property

During the audit, deeds to property owned by the Town could not be located.

The deeds to all Town properties should be found or a duplicate copy should be obtained from the Registry of deeds. The deeds should be kept in a fire proof vault with a subsequent list compared to assessment records. This was recommended in the prior year report.

1099's

1099's must be issued for all outside or contract labor in excess of \$600. The 1099's must be issued by January 31 and copies sent to the Internal Revenue Service by February 28 of the following year.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for management and the State of New Hampshire, Department of Revenue Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Very truly yours,
GIORDANI LORTIE, & CARIGNAN, PROF. ASSN.
Certified Public Accounts

September 10, 1990

**POLICE DEPARTMENT REPORT
FROM THE OFFICE OF THE CHIEF OF POLICE
1990**

The Police Department's budget has steadily grown over the past several years. However, the community's demands and expectations for service has also grown at a steady rate.

Our goal has been to maximize service to the community for each and every dollar allocated. Except for the Friday and Saturday night shifts, the Rollinsford Police Department has remained a one (1) cruiser on the street at-a-time operation throughout the courses of 1990. Therefore, there was a noticeable decrease in the number of department initiated activities, i.e., traffic enforcement and other motor vehicle activity. However, there was a significant increase in the number of Calls for Service and Criminal Activity Calls.

Court activity in the Somersworth District Court remained high throughout 1990.

The most noticeable increases were Crimes Against Persons category. Burglary reports increased from 25 incidents reported in 1989 to 33 reported burglaries in 1990 (an increase of approximately 30%). Reports of theft increase from 141 incidents reported in 1989 to 179 reported in 1990 (an increase of approximately 27%). Domestic Violence calls increased from 72 reported incidents in 1989 to 101 reported in 1990 (an increase of approximately 40%). Part of these noticeable increases are, in part, due to our decreased ability to adequately perform area patrolling in an effective manner (fewer police patrol units on the street at a time) and, perhaps, due to the present state of economy in the Rollinsford Community.

COMPLAINT/INCIDENT	1989	1990
Accidents	100	113
Alcohol Complaints	173	187
Assaults	50	61
Domestic Violence	72	101
Division I Arrests	37	38
Motor Vehicle Warnings/Arrests	532	616
Theft	141	179

ROLLINSFORD FIRE DEPARTMENT

TO THE TOWN OF ROLLINSFORD:

It has been a very busy year for the Fire Department with training and fire calls. We received mutual aid 6 times and responded to 72 calls in 1990 and they are as follows:

17 Motor Vehicle Accidents, 14 Mutual Aid, 10 Fire Alarm Activations, 7 Power Lines Down, 5 Grass Fires, 5 Smoke in the Building, 2 Chimney Fires, 2 Odor of Gas, 2 Medical Aid, 2 Hazardous Material Incidents, 1 Train Fire, 1 Car Fire, 1 Dumpster Fire, 1 Below Grade Rescue, 1 Lost Person, and 1 Residential Lockout.

As far as training goes, 8 members (myself included) have been taking classes to become N.H. State Certified Firefighters. Also 5 members have been taking classes to become N.H. State Certified Ladder Driver/Operators. All this training adds up to more than 150 hours per man that has been volunteered to increase their proficiency. This training is in addition to the in house training that takes place on Sunday morning.

The Ladder Truck is now in service due to the many hours of donated time by the members of the department. This will be of a great asset to the future Fire Protection of the Town.

The Fire Department is now up to full strength, but can always use more people. If anyone is interested, stop by the fire station and pick up an application.

I would like to thank all the officers and firefighters of the department for all their support, help, and time they have given me, the department, and the Town of Rollinsford over the past year and look forward to working with them in the year 1991.

At this time I would also like to thank Mr. Edward Day for donating a house to be used for training.

Respectfully submitted,
Ronald E. Brown, Fire Chief

SOUTH BERWICK EMERGENCY AMBULANCE AND RESCUE INC.

This past year has marked THIRTY years that SOUTH BERWICK EMERGENCY AMBULANCE AND RESCUE has been serving the residents of South Berwick and Rollinsford. We are presently providing EMERGENCY ambulance service to these towns 24 hours a day 365 days a year with two fully equipped ambulances and an active membership of 22 volunteers who have donated over 12,000 hours of call time over the past year. We have been able to reduce our need for assistance from other towns and services to near zero except in cases of multiple casualties, yet have been in a position to assist other towns in their time of need such as ELIOT'S loss of ambulance coverage, DOVER'S tragic fires and serious accidents in N. Berwick.

In the past year we have seen the need of emergency ambulance service rise to 382 calls and the projection for 1991 is 438.

We have responded to this need by making many changes to improve our service and benefit the residents of SOUTH BERWICK and ROLLINSFORD. These changes included:

1. Increased the number of EMERGENCY MEDICAL TECHNICIANS to 16 and our total number of members to 27.
2. We have reduced our average response time to 6 minutes.
3. We provided improved and expanded required training for our personnel.
4. Preparing for implementation of CARDIAC DEFIBRILLATOR capability in early 1991, due to an increase in cardiac arrest deaths from 3 in 1989 to 7 in 1990.
5. Updated needed medical equipment on both ambulances.
6. We have improved our communication capability with added portable radios for all EMT's thereby having a force of off duty personnel available at all times to respond to emergencies.
7. Replaced defective radio in RESCUE-2 ambulance.
8. We have conducted more community CPR classes and FIRST AID awareness training.
9. We completed removal of our underground oil tank to comply with an E.P.A. mandate.
10. Performed required maintenance on our station which included painting the entire building.
11. Provided hepatitis-b vaccinations to all our members as required by law.

We are pleased to state that not one of the above changes had any effect on our town budget request due to a successful year of fund raising, additional membership support from towns people, increased revenue from ambulance runs and additional time donated by our members.

This year we are asking for town support in the amount of \$55,554.50 from South Berwick and \$18,551.50 from Rollinsford. As taxpayers we fully realize the need to hold budgets at the lowest possible levels. And although our budget does involve a significant increase, we feel that it is as low as possible for this needed service considering the state mandates that we are required to comply to.

We have received many favorable comments from local emergency services and hospitals concerning our increased ability to serve this and surrounding towns with a professional and respected emergency ambulance service and hope to continue to be able to serve our town. If there are any questions you may have, please feel free to contact me.

Respectively submitted,

Vicki Burns
Chief S.B.E.R.

SUMMARY OF TOWN VEHICLES & EQUIPMENT

Year	Trade Name	Type	Original Value	Approximate Value
FIRE DEPARTMENT:				
1952	Maxim Ladder	Fire Truck		
1959	Chev. 2 Ton	Fire Truck	\$ 8,200	\$ 1,000
1970	Am. LaFrance	Fire Truck	30,200	17,000
1978	International	Fire Truck	45,000	40,000
1984	Chevy	Van	12,000	11,000
1988	Spartan	Fire Truck	148,000	145,000
POLICE DEPARTMENT:				
1988		Ford Cruiser	17,000	4,000
1990		Ford Cruiser	15,000	8,000
HIGHWAY DEPARTMENT:				
1977	Case	Loader	40,000	5,000
1985	Ford	Dump Truck & Plow Equipment	39,000	26,000
1989	International	Dump & Plow	53,700	50,000
TOWN HALL:				
Equipment				
(desks, tables, chairs, etc.)			10,000	

TOWN OWNED PROPERTY

2-3	Scoutland Rd.	100 ac.	350,000
2-14-2	Off Main St.	66 ac.	250,000
2-15	Off Main St.	2.5 ac.	10,000
2-16	Red Men, Water	2 ac.	10,000
2-17	Red Men, Water	10 ac.	50,000
4-29A	River - Landing	8 ac.	40,000
8-3	Morton Park	1 ac.	20,000
8-4	Fire Station	5 ac.	200,000
10-73	Sandy Bank	6 ac.	25,000
10-88	Town Hall	100 x 94	350,000
10-124	Dam & Land	2 ac.	200,000
10-125-1	Hydro & Land	2 ac.	200,000
13-24	Sullivan Way - Water	5.5 ac.	200,000
14-20	Town Shed	255 x 200	140,000
15-2	Pine St. - Water	10 ac.	200,000
15-10A	Grade School	4 ac.	700,000
15-23	Foundry St. Lot	40 x 260	3,000
15-30	Sewer Treatment	7 ac.	600,000
15-37A	Sewer Pump House	100 x 100	110,000
15-37	Foundry St.	14.5 ac.	200,000

BALANCE SHEET — TOWN OF ROLLINSFORD
For The Period Ending December 31, 1990

ASSETS

CASH

Money Market Account	\$ 411,839.27
Certificate of Deposit	231,002.00
Centennial Account	123.84
Industrial Account	293.55
Cash on Hand	<u>50.00</u>

TOTAL		\$ 643,308.66
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ACCOUNTS RECEIVABLE

Hydro Plant - 4th quarter	13,964.98
Seacoast Singles	457.65
Recycling Grant	<u>7,000.00</u>

TOTAL		21,422.63
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UNREDEEMED TAXES

Levy of 1988	13,618.44
Levy of 1989	<u>103,055.43</u>

TOTAL UNREDEEMED TAXES		116,673.87
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UNCOLLECTED TAXES

Property Taxes 1990	279,560.93
Resident Tax 1990	<u>2,650.00</u>

TOTAL		<u>282,210.93</u>
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TOTAL ALL ASSETS		\$ 1,063,616.09
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LIABILITITES & CURRENT SURPLUS

APPROPRIATIONS FORWARDED

Town Hall Basement	\$ 1,418.00
Recycling Building	1,900.00
Sewer Paving Funds	4,970.28
Second & Cross Streets	2,380.00
Town Hall, 2nd Floor	2,000.00
Foundry St. Survey	4,403.00
Industrial Feasibility Study	10,000.00
Gen. John Sullivan Storm Drain	<u>5,620.00</u>

Total Forwarded		\$ 32,691.28
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School District Tax Payable	784,309.00	784,309.00
Hydro Reserve Fund	54,799.81	54,799.81
Industrial Development Comm.	293.55	293.55
Centennial Fund	123.84	123.84
Accounts Payable	2,000.00	<u>2,000.00</u>
Total All Liabilities		\$ 874,217.48

Current Surplus		<u>189,398.61</u>
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Total Liabilities & Surplus		\$ 1,063,616.09
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ANNUAL REPORT OF THE PLANNING BOARD

1990 was another quiet year for the Planning Board. The recessing we are experiencing has slowed the real estate market, and landowners are not subdividing to create any new lots.

Two new members were appointed to fill vacancies. They are Peter Jankowski as a regular member and Paul Connelley as an alternate.

During 1990 the Board approved the following:

- A. Two — 2 lot subdivisions
- B. One — 2 lot subdivision in process
- C. Two — Home occupations
- D. Three — Site plan reviews in process

Respectfully submitted,
Rollinsford Planning Board
Albert J. Dionne, Chairman

ROLLINSFORD CONSERVATION COMMISSION TREASURER'S REPORT FOR 1990

CHECKING	Withdrawal	Deposit	Balance
Balance January 1, 1990			\$501.25
Interest - January thru June		13.30	514.55
June 26 - Trees	203.45		311.10
June 29 - Deposit from Bank Account		700.00	1,011.10
Interest - July		3.29	1,014.39
August 9 - 4H Camp	330.00		684.39
Interest - August thru December		17.16	701.55
December 26 - 1990 Town Funds		100.00	801.55
BANK ACCOUNT			
Balance January 1, 1990			\$4,969.07
Interest - January thru June		139.89	5,108.96
June 29 - Withdrawal to Checking	700.00		4,408.96
Interest - July thru December		125.67	4,543.63

Respectfully,
Ernest S. Lennon, Jr., Treasurer

REPORT OF RECYCLING COMMITTEE

Rollinsford has now been recycling for 2.5 years. Many positive changes in the program have taken place since our last report. The Recycling Center has been moved to our landfill area, and the road into this area has been greatly improved. In fact the appearance of the entire landfill area has been transformed from an eyesore to a clean neat area. Our new Road Agent deserves our thanks for this transformation.

With our new Recycling building we have been able to get rid of the old recycling containers. We have expanded the materials we collect, and now take three colors of glass, aluminum cans (which are still given to the school for sale), tin cans, cardboard, plastic bottles (types 1 & 2), and newspaper which a local dairy farmer shreds for bedding material.

We lost our ability to collect plastic bottles for a time, but are pleased to report that the problem has been solved. We are sorry for the inconvenience that the interruption caused.

For those who find it difficult to get to our recycling center on either Wednesday or Saturday morning, we are pleased to announce that a service is available for curbside collection of recyclables through Dubois Recycle Services. The cost to the homemaker is 50 cents per week. The telephone number is 692-3379.

Approximately 25% of Rollinsford households recycle. Most importantly, our program is cost effective - to our knowledge one of the few in the area that is. If you are not recycling, we urge you to join us.

Robert E. Smith
Chairman

1990 ANNUAL REPORT STRAFFORD REGIONAL PLANNING COMMISSION

Established under RSA 36:46, the Strafford Regional Planning Commission is a public agency whose primary function is to assist its 16 member communities in planning for the development of the region. The activities of the Commission include developing regional plans covering issues such as transportation, land use and economic development, as well as rendering assistance on local planning problems to member municipalities.

The Commission's work in 1990 focused on some of the more important development issues to face the region in years: the closure and redevelopment of Pease Air Force Base and the loss of jobs at the Portsmouth Naval Shipyard and other area employers. Through its bimonthly meetings of municipal representatives, the Commission provides a forum to discuss projects of areawide concern. Plans for the expansion of the Port of New Hampshire and the redevelopment of Pease Air Force Base have been presented to the Commissioners by representatives of the Port Authority, the U.S. Air Force and the Pease Development Authority. Both of these projects will have far reaching regional impact and if properly implemented should lead to the development of beneficial support industries in the region. Transportation is another important regional issue that comprises a significant amount of the Commission's work program. As the lead planning agency in the Portsmouth-Dover-Rochester metropolitan area, the Commission is charged by the federal government with the coordination of metropolitan transportation planning. The annual development of a five-year transportation improvement program (TIP) is one of the Commission's most important duties. Multimillion dollar projects such as the improvements to Weeks Traffic Circle and the NH 9/NH 155 and Spaulding Turnpike/Gosling Road intersections will begin in 1991. Identifying, planning and securing funding for other needed highway improvements will be the focus of the Commission's future transportation planning work.

Since 1987 the Commission has coordinated an annual Household Hazardous Waste Collection for residents of Strafford County. Even though County funding for the collection ceased in 1989, the Commission successfully organized a north county collection in Rochester and helped coordinate a Dover-Somersworth collection in 1990. The Commission is working to incorporate Durham, Rollinsford, and other communities into the Fall 1991 collections.

Currently the Commission has four professional planners with a wide range of planning expertise. Staff is available to provide professional planning services on larger planning projects, such as master plans and capital improvement programs, at rates far below those of private consulting firms. Through our *Circuit Rider Program* staff works with planning boards reviewing subdivision applications, site plans, impact studies, and other development proposals. By state law most of these costs can be passed through to applicants. The Commission now provides a *circuit rider* or part-time planner to the towns of Barrington, Farmington, New Durham, Newmarket, and Milton.

The Commission staff frequently assists member towns and cities in applications for state and federal grants by identifying possible grants, writing applications and reviewing locally developed applications. Examples include Community Development Block Grants (CDBG), Economic Development Grants, and Land Conservation Investment Program Grants. In recent years the Commission has written successful grants for the development of a municipal water supply on Northwood Ridge and housing rehabilitation for low and moderate income residents in Middleton, Milton and Farmington. As an extension of local government, the Commission can administer CDBGs when the town does not have adequate or appropriate staff.

Respectfully submitted,
Paul B. Smith, SRPC Executive Director

SALMON FALLS VILLAGE WATER DISTRICT

COMMISSIONERS

Kenneth Shorey 1991

Roger Lepage 1993

Gary Mitchell 1992

SUPERINTENDENT

Richard J. Dodier

SALMON FALLS VILLAGE WATER DISTRICT

Budget for 1991

Receipts:			
Household Services	\$63,883.54	Cash on hand	\$ 10.00
Industrial Services	3,890.82	Check Account	35,278.75
Hydrant Rental	3,560.00	Money Market	13,700.98
Customer Services	1,620.76	Tank Fund	10,679.52
Total Receipts	\$72,955.12	Total	\$59,669.25

Int. on Money Mkt. Cert.	\$ 829.44
Int. on Tank Fund	1,815.79
Int. on Cert. of Deposit	1,092.22
Int. on Checking	1,669.88
Total Revenues	\$78,362.45

	1990 Budget	1990 Expenses	1991 Budget
LABOR			
Superintendent's Salary	\$ 17,420.00	\$ 11,195.50	\$ 8,606.00
Truck Allowance	3,380.00	2,410.00	3,016.00
Soc. Sec.-Emp. Share.....	1,400.00	1,082.29	700.00
MAINTENANCE			
Repairs	5,000.00	11,873.15	4,000.00
Steven Court		22,217.97	.00
Supplies	4,000.00	6,473.37	5,000.00
Office Equipment	3,000.00	4,716.50	300.00
Water Analysis	500.00	80.00	500.00
POWER	12,500.00	10,329.68	12,500.00
INSURANCE			
Workmen's Comp.....	711.00	729.00	801.90
Bond for Officials	75.00	100.00	100.00
Municipal	2,319.00	2,500.00	2,750.00
SALARIES			
Clerk	1,900.00	1,900.00	2,000.00
Treasurer	700.00	700.00	750.00
Commissioners	1,000.00	1,000.00	1,000.00
Moderator & Clerk Town Mtg.	35.00	35.00	35.00
Office Supplies	700.00	891.61	1,000.00
Telephone	100.00	22.68	100.00
Legal Services	1,200.00	.00	500.00
Audit 1990	1,000.00	.00	1,500.00
Audit 1988 .....	.00	1,224.00	.00
Audit 1989 .....	.00	1,375.00	.00
Misc.	100.00	114.50	100.00
Dues & Subscriptions	50.00	30.00	50.00
License & Permits	50.00	.00	650.00
Equipment	2,500.00	.00	1,500.00
Day Labor .....	.00	.00	2,000.00
Advertising	200.00	23.43	200.00
Southeast Bank Int. on Loan 1990 ...	.00	567.12	2,268.48
Misc. Reports, IRS 1987 .....	.00	314.22	.00
Southeast Bank Principal Pay.....	.00	.00	12,500.00
Water System Imp.	55,000.00	43,266.00	12,000.00
TOTALS	\$ 114,840.00	\$ 125,171.02	\$ 76,427.38

SALMON FALLS VILLAGE WATER DISTRICT

To the inhabitants of the Salmon Falls Village Water District qualified to vote in district affairs:
You are hereby notified to meet at the Town Hall in the Town of Rollinsford, on Tuesday, March 26, 1991 at 7:30 p.m. in the evening of said day, to act upon the following subjects.

1. To choose by ballot the necessary officers of said District as follows:
 - A. Moderator
 - B. Clerk
 - C. Treasurer
 - D. One (1) Commissioner to serve until the annual meeting of the District in March 1994.
2. To see if the Water District will vote to accept the following article:

To consolidate the Sewer and Water Districts into one utility. The new utility or district would remain with six (6) Commissioners for the first year after consolidation, and would be reduced to five (5) Commissioners in 1993. The district would only collect water fees from water users and sewer fees from sewer users. All projects would be funded by the area it serves, example: The sewer project bond will be paid by the revenue collected from the sewer users. The gain would be to consolidate equipment, scheduling of projects, and administrative efficiencies. If the article is accepted the new district would be called "Rollinsford Water District".
3. To hear reports of the present officers
4. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1991 (Approved by the Town Budget Committee)
5. To see if the District will authorize the Commissioners to withdraw from it's savings account in the event that 1991 expenditures exceed 1991 receipts.
6. To transact any such other business as may legally come before said meeting.

Given under our hands this the 1st day of February 1991.

Kenneth Shorey, Chairman
Roger Lepage
Gary Mitchell

Commissioners of the
Salmon Falls Village Water District

MINUTES OF ANNUAL SALMON FALLS VILLAGE WATER DISTRICT MEETING ROLLINSFORD, NEW HAMPSHIRE March 27, 1990

STATE OF NEW HAMPSHIRE, STRAFFORD, SS:

The meeting was called to order at 7:30 p.m. on March 27, 1990. Moderator, Clement Michaud, read the warrant.

1. To choose by ballot the necessary officers of said District as follows:

A. Moderator

Vern Crosier nominated Clement Michaud, seconded by Jan Chabot. Fred Green moved that the clerk cast one ballot for Clement Michaud. Having done so, Clement Michaud elected.

B. Clerk

Jan Chabot nominated Elaine Roberge, seconded by Vern Crosier. Fred Green moved that the clerk cast one ballot for Elaine Roberge. Having done so, Elaine Roberge elected.

C. Treasurer

Gail StHilaire nominated Denise Noonan, seconded by Vern Crosier. Jan Chabot moved that the clerk cast one ballot for Denise Noonan. Having done so, Denise Noonan elected.

D. One (1) Commissioner to serve until the annual meeting of the district in March 1993.

Gary Mitchell nominated Roger Lepage, seconded by Vern Crosier. Fred Green moved that the clerk cast one ballot for Roger Lepage. Having done so, Roger Lepage elected.

2. To hear reports of the present officers.

The commissioners announced the following charges to be imposed in the future.

Entrance Fee for Household	\$500
Off - On Water Charge	20.
Labor Chg. per hour	25.

The intent to install backflow devices. A program will be set up and followed until such devices are in use.

Vern Crosier moved that the report be accepted, seconded by Ed Jansen. All present were in favor.

3. To see if the District will authorize the Commissioners to borrow \$25,000. on a (2) two year note to be used for new construction of Main and Front Streets.

Vern Crosier moved to accept the article as read, seconded by Robert Larochelle.

A vote by a showing of hands was taken.

14 approved 0 disapproved

Article was passed unanimously.

4. To see if the District will authorize the Commissioners to withdraw from it's savings account in the event that 1990 expenditures exceed 1990 receipts.

Vern Crosier moved that the article be accepted as read, seconded by Edmund Jansen. Article was put to the vote and approved.

5. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1990 (Approved by the Town Budget Committee)

Vern Crosier moved that the article be accepted as read, seconded by Robert Larochelle. The moderator put the question to a vote. Results, affirmative. 1990 Budget was approved.

6. To review and set water service rates such as entrance fees and shut off and turn on fees as presented by the commissioners.

Vern Crosier moved that the article be accepted as read, seconded by Michael Jacobson. The moderator put the question to a vote. Article was approved.

7. To transact any such other business as may legally come before said meeting.

There being no other business, Vern Crosier moved to adjourn, seconded by Robert Larochells.

Meeting adjourned at 7:50 p.m.

AUDITORS REPORT

Dear Gentlemen:

In planning and performing our audit of the financial statements of the Salmon Falls Water District for the year ended December 31, 1989, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However,

we noted certain matters involving the internal control structure and its operations that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the organization's ability to record, process summarize, and report financial data consistent with the assertions of management in the financial statements.

Complete Set of Accounting Records:

Presently, the Water District maintains cash receipts, cash disbursements journals, and accounts receivable subsidiary ledger.

It is recommended that with purchase of a computer system, a general ledger system be established and posted on a monthly basis, enabling the commissioners to have monthly financial statements. This would enhance cash flow projections for required working capital during the next quarter and for the year.

Periodic Audits:

Since the separation of duties within the Salmon Falls Village Water District's operation is practically impossible, the concept of periodic audits should be considered. The clerk who is responsible for collecting cash, opening mail, depositing cash, and posting to the individual customer accounts is susceptible to the most criticism and liability. The concept of periodic, surprise audits would eliminate the vulnerability of the clerk and strengthen the District's system of internal control at the same time. This comment has been made in our prior audits.

Collection of Receivables:

During 1989 Accounts Receivable increased by over \$8,500.00. The commissioners may have difficulty in collecting unpaid water bills, they should review the District's collection policy; to ensure they will have ample funds to meet their obligations.

Fixed Assets:

Subsidiary ledgers containing detailed records of property, plant equipment, services, etc., should be maintained by the Salmon Falls Village Water District. The recording of assets would fulfill the need to provide for physical dollar control, and establish accountability for general government capital expenditures over the year. With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total cost of governmental services and evaluating the efficiency of projects. This comment has been made in our prior audits.

This report is intended solely for the information and use by the Commissioners.

Very truly yours,

GIORDANI, LORTIE, & CARIGNAN, PROF. ASSN.
Certified Public Accountants

August 19, 1990

ROLLINSFORD SEWER DISTRICT

This year has been very busy for the Sewer District, with the completion of the collection system project, delinquent accounts, and equipment breakdown at the treatment plant.

Delinquent accounts are getting to be a problem. We have sought the help of legal counsel and started liens on these properties. They are causing problems with the current rate structure. When the rate was set a couple of years ago, we had considered the construction project and the changes we would have to carry out at the treatment plant. If the delinquent accounts continue, adjustments to the rate structure will be required. As of 9/30/90, we had 48 delinquent accounts that accounted for a total of \$105,199.39.

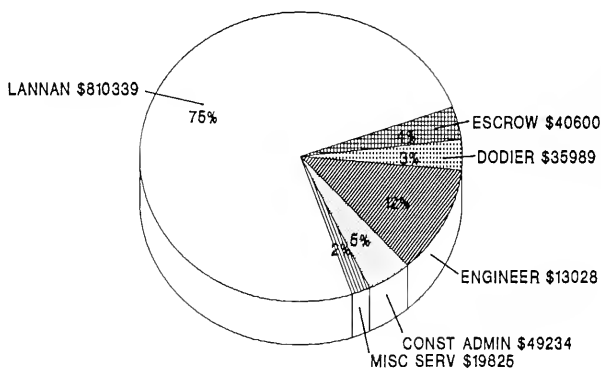
Of that total 19 accounts accounted for \$97,451.98 of the amount that was past due. Some of these accounts are a year or more in arrears. This is why the names of the 19 delinquent accounts are listed.

Patricia Bennett	\$ 1,028.55
Allan Bishop, Jr.	715.22
Carol Bois	3,310.15
Ronald Brown	1,300.61
Cook & Boyle	1,426.59
Evangeline Duhaime	2,280.32
Timothy Flynn	48,367.91
John Hallworth	956.90
Thomas Heaney	1,516.62
Catherine Jansson	1,532.12
Jeffrey Kilty	3,646.40
Kenneth Landgraf	923.32
Ira Locke	1,258.40
Edward Mayrand	2,314.98
John Metcalf	506.23
Raymond Smith	3,537.26
Douglas Starling	932.78
Norman & Terry Twombly	702.46
Andrea Freedman Welsh	5,535.05
Karim Zahedi	<u>16,166.11</u>
	\$97,957.98

Keep in mind that the last quarter of 1990 is not included in the above figures. The arrears shown are for 1990, 1989 and in some cases 1988 & 1987. This is a major disruption to the delicate balance that was established with the new rate structure to support the collection system rehab. We are talking to the revenue administration to identify the alternatives available to us.

With the completion of the collection system project, we are anxiously awaiting the as built drawings, and our house connection card index from the HTA Associates. They should arrive around the middle of March. Individuals can request a copy of the location of their household connections from the Sewer Department if they want one. The following pie chart shows all the expenses until 12/31/90 for the collections system project.

COLLECTION SYSTEM PROJECT



EXPENDITURES FROM 5/31/89 TO 12/31/90

We had expected some major changes in the amount of effluent received at the treatment plant. Even though major reductions in flow were noted, we are still experiencing flows that are twice the design flow of the treatment plant during wet weather. The excess flows are mentioned in a letter of concerns received from the state. Presently, we are trying to determine the cause and institute corrective actions. During the spring and summer months, we will be monitoring flows in different parts of the town. We have made some advancements, but there still is a way to go.

We have had an equipment malfunction that required a new approach to resolve the problem. The design was initiated last fall, components are arriving, and the first oxidation ditch should be back on line by the end of March. We expect the second oxidation ditch to be operational by the end of June. The preceding action is included in response to a letter of concerns we received from the Water Supply & Pollution Control Division. Other items of concern were sludge disposal, process control (in relation to a lack of sludge disposal options), Hydraulic Overloads (excess flows above design capacity), Aeration (addressed this years budget), Septage (we no longer receive any), and Dechlorination (required when we receive our new discharge permit).

There are many items to be addressed in the future, we will try to address them within the confines of the present rate structure. If we can collect our delinquent accounts, we believe that we can do it. We wish for once that the Board could come before you and say that everything is just fine. It looks like we have a few years of work ahead of us before that level is acheived.

All Sewer District Meetings are held at the Waste Treatment Plant on the second Tuesday of every month. The meetings are open to the public.

Respectfully,
 Clement Michaud, Chairman
 Fred Green and Michael Allard

COMMISSIONERS

Michael Allard 1993
Clement Michaud, Chairman 1992
Fred Green 1991

ROLLINSFORD SEWER DISTRICT

STATE OF NEW HAMPSHIRE, STRAFFORD, SS.

The inhabitants of the Rollinsford Sewer District qualified to vote in District affairs:

You are hereby notified to meet at the Rollinsford Grade School in the Town of Rollinsford on Tuesday, the 26th day of March, 1991, at 7:30 p.m. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said district as follows:

- A. Moderator
- B. Treasurer
- C. Clerk
- D. (1) Commissioner to serve until the annual meeting in March of 1994.

2. To see if the District will approve the budget attached and set up by the commissioners for the year 1989.(approved by the Town Budget Committee.)

3. To see if the Sewer District will vote to accept the following article:

To consolidate the Sewer and Water District into one utility. The new Utility or District would remain with 6 commissioners for the first year after consolidation and would be reduced to 5 in 1993. The District would only collect water fees from water users and sewer fees from sewer users. All projects would be funded by the area it serves. Example: The Sewer Project Bond will be paid by the revenues collected from the sewer users.

The gain would be to consolidate equipment, scheduling of projects, and administrative efficiencies. If the article is accepted, the new district would be called "Rollinsford Water District."

4. To transact any other business that may legally come before said meeting.

Given under our hands this 12th day of February, 1990:

Clement A. Michaud, Chairman
Fred Green
Michael Allard

ROLLINSFORD SEWER DISTRICT PROPOSED BUDGET 1991

	Approved Budget 1990	Expended YTD Dec. 1990	Variance 1990 Expend.	Proposed 1991 Budget
5100 Administrative Expenses				
5111 Commissioners.....	650.00	650.00	.00	650.00
5112 Treasurer	630.00	638.01	(8.01)	630.00
5113 Clerk/Secretary.....	2,000.00	2,000.00	.00	2,000.00
5114 Moderator	30.00	30.00	.00	30.00
5115 Office Supplies.....	1,200.00	1,535.47	(335.47)	1,500.00
5116 Legal	1,500.00	3,433.88	(1,933.88)	10,000.00
5117 Newspaper Ads	125.00	.00	125.00	125.00
5118 Bill Collection Fees	500.00	.00	500.00	.00
5119 Workers Compensation	125.00	36.00	89.00	125.00
5120 Bonds	75.00	100.00	(25.00)	150.00
5121 General/Misc.	75.00	372.00	(297.00)	100.00

	Approved Budget 1990	Expended YTD Dec. 1990	Variance 1990 Expend.	Proposed 1991 Budget
5122 Social Security (.0765)	250.92	250.92	.00	250.92
5123 Audit	1,500.00	.00	1,500.00	1,500.00
5124 Office Equipment	500.00	191.09	308.91	500.00
5125 Plant Insurance	750.00	1,154.00	(404.00)	750.00
5126 Travel Expense	150.00	.00	150.00	150.00
TOTAL ADMIN. EXPENSE	\$10,060.92	\$10,391.37	(\$330.45)	\$18,460.92
5200 OPERATIONAL EXPENSE				
5211 Contracted Services (1)	22,907.20	22,979.16	(72.00)	23,823.41
5212 Laboratory Services	2,000.00	.00	2,000.00	2,000.00
5213 Industrial Pretreatment	4,000.00	.00	4,000.00	.00
5214 Day Labor	200.00	.00	200.00	.00
TOTAL OPERATIONAL	\$29,107.20	\$22,979.16	\$6,128.00	\$25,823.41
5300 UTILITIES				
5311 Electricity	7,800.00	8,587.05	(787.05)	10,000.00
5312 Water	500.00	899.20	(399.20)	700.00
5313 Telephone	700.00	466.28	233.72	550.00
5314 Fuel (Heating)	700.00	495.90	204.10	700.00
TOTAL UTILITIES	\$9,700.00	\$10,448.43	(\$748.43)	\$11,950.00
5400 PLANT SUPPLIES				
5411 Lubricants	400.00	.00	400.00	400.00
5412 Chlorine Gas	1,000.00	1,600.00	(600.00)	1,000.00
5413 Lab Supplies	410.00	130.49	279.51	450.00
5414 Lab Equipment	300.00	.00	300.00	450.00
TOTAL PLANT	\$2,110.00	\$1,730.49	\$379.51	\$2,300.00
5500 GROUND MAINTENANCE				
5511 Winter	250.00	100.00	150.00	250.00
5512 Summer	3,360.00	3,360.00	.00	3,360.00
TOTAL, GROUND MAINT.	\$3,610.00	\$3,460.00	\$150.00	\$3,610.00
5600 PLANT MAINTENANCE				
5611 General Maint.	6,000.00	5,422.00	578.00	6,000.00
5612 Plant Cap. Imp.	41,623.45	3,000.00	38,623.45	20,190.67
TOTAL PLANT MAINT.	\$47,623.45	\$8,422.00	\$39,201.45	\$26,190.67
5700 COLLECTION SYSTEM MAINT.				
5711 General Maint. (Cap Imp)	20,000.00	.00	20,000.00	4,000.00
5712 Collection Syst. Maint.	6,000.00	1,137.00	4,863.00	6,000.00
5713 Emergency Services	500.00	135.00	365.00	500.00
TOTAL COLLECTION SYS. M.	\$26,500.00	\$1,272.00	\$25,228.00	\$10,500.00
5800 INSPECTION SERVICES				
5811 Household Inspection	1,000.00	.00	1,000.00	1,000.00
5812 Collection Syst. Inspec.	1,000.00	.00	1,000.00	1,000.00
TOTAL INSPECT. SERV.	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00

5900				
5911 Collection System Capita . . .	.00	.00	.00	.00
5912 Audit (1989)	1,500.00	1,350.00	\$150.00	.00
5913 Carried Forward . . . . .	.00	.00	.00	1,500.00
5914 Capital Expense (Bond-1) . . .	128,401.79	128,401.79	.00	122,385.00
5915 Capital Int Exp (Bond-1) . . . .	.00	.00	.00	.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$129,901.79	\$129,751.79	\$150.00	\$123,885.00

TOTAL PROPOSED BUDGET \$260,613.36 \$188,455.24 \$72,158.08 \$224,720.00

6100 Residential	175,120.00	147,759.48		170,720.00
6200 Residential (overage) . . . . .	.00	.00		.00
6300 Non-Residential	20,000.00	16,583.53		24,000.00
6400 Non-Residential (overage) . . .	20,000.00	incl. above		10,000.00
6500 Access Charges	6,000.00	750.00		6,000.00
6600 Septage	1,500.00	.00		.00
6800 Interest Income	10,000.00	4,816.26		4,000.00
6900 Reimbursements	1,000.00	.00		.00
	<hr/>	<hr/>		<hr/>
TOTAL ALL SOURCES	\$233,620.00	\$169,909.27		\$224,720.00

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

Annual Report

The Lamprey Regional Solid Waste Cooperative has just completed 10 years of service to the member communities. In 1990 the Cooperative reduced the operating budget by \$300,000.00. This reduction was due to an austerity program that has been implemented by the Cooperative to keep costs down within the member communities to dispose of municipal waste. We have initiated a new committee from within the Lamprey Board of Directors to study the long term planning of the Regional. This committee should be able to give the Board of Directors some recommendations in 1991 as to the direction the Regional should be headed for our future in the disposal of municipal solid waste. 1990 was a very uncertain year for the Lamprey Regional due to the economic times everyone is faced with, but we were able to function well with the cooperation of the member communities. We also have completed 15 months of operation of our secure ash sludge landfill in Somersworth.

Respectfully,
Joseph Moriarty
Chairman of the Board

ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING
1991
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Rollinsford qualified to vote in district affairs.

You are hereby notified to meet at the Rollinsford Grade School in the said district on the ninth day of March, 1991, at 9:00 o'clock in the morning, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.
7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.
8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.
9. To see if the District will vote to direct the School Board to establish a committee to investigate the feasibility of moving the middle school students back to Rollinsford. The committee's objective will be to make a recommendation to the School Board. By petition.
10. To see if the District will vote to direct the School Board to establish a committee to investigate the feasibility of establishing a high school in Rollinsford for the purposes of controlling the tax liability of public education and to increase the towns control on the quality of education available to public high school students. The committee's objective will be to make a recommendation to the School Board. By petition.
11. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of schools district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectman the balance between the estimated revenue and the appropriation, which balance is to be raise by taxes by the town.
12. To transact any other business that may legally come before this meeting.

Given under our hands at said Rollinsford this 14th day of February, 1991.

Jay P. Whitehouse, Chairman

Howard F. Hammond

Thomas J. Noonan

SCHOOL ADMINISTRATIVE UNIT #56

414 High St.
Somersworth, New Hampshire 03878
(603) 742-4233

To the Voters of the District:

The 1991-92 School Budget is at a maintenance level and shows a continue effort by the Rollinsford School Board to keep taxes in our Town under control. There are no new staff positions, a contract with the teaching staff shows a moderate increase, and we propose funding for a hands-on science curriculum and to keep our building in good repair.

There are two areas in the budget that contribute to the majority of the increase in the school tax. The first is a 300% increase in the teacher retirement contribution in the amount of approximately \$11,000., 17 cents on the tax rate. The second is a reduction of Foundation and Catastrophic Aid from the State by 38% or \$127,000 which adds \$2.00 to the tax rate. Out of a \$2.51 increase, \$.34 will be used to fund school programs.

The Board is additionally trying to save tax dollars by putting the transportation contract out to bid, by requesting to participate with the City of Somersworth in purchasing fuel oil, and by sharing costs for a School Lunch Director with Somersworth. Special Education costs have been reduced by mainstreaming at the grade school, the partnership program at the high school, and by using pre-school programs.

On behalf of the students of all ages in Rollinsford, I thank the taxpayer for your continued support of education.

Jay P. Whitehouse, Chairman
Rollinsford School Board

ENROLLMENT ROLLINSFORD SCHOOL — JANUARY, 1991

ENROLLMENT AS OF 1/91		PROJECTED ENROLLMENT FOR SEPTEMBER 1991	
Grade 1	34	Grade 1	28
Grade 2	27	Grade 2	28
Grade 3	21	Grade 3	28
Grade 4	33	Grade 4	22
Grade 5	19	Grade 5	35
Grade 6	20	Grade 6	21
Total	154	Total	162

ROLLINFORD SCHOOL DISTRICT

SUMMARY OF 1991-92 TUITION, DISTRICT-WIDE EXPENSES (1-12) AND GRADE SCHOOL COSTS (1-6)

Acct.	Description	1990-91 Operating Budget	1991-92 Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	Tuition: Regular	\$595,107	\$635,635	\$40,528	6.81
1200	*Tuition: Special	185,199	198,787	13,588	7.34
2310	District Expenses	7,778	8,977	1,199	15.41
2320	SAU #56	51,967	59,826	7,859	15.12
2550	Transportation: Regular	62,937	66,084	3,147	5.00
	*Transportation: Special	33,362	25,621	(7,741)	(23.21)
	Subtotal	\$936,350	\$994,930	\$58,580	6.26
GRADE SCHOOL: INSTRUCTION					
1100	Regular Instruction	\$ 16,822	\$18,069	\$1,247	7.41
1200	Special Needs Supplies	747	1,232	485	64.93
2120	Guidance Supplies	153	154	1	.65
2131	Health Supplies	180	179	(1)	(.56)
2140	Speech/Language Materials	231	237	6	2.60
2210	Instructional Improvement	6,749	9,311	2,562	37.96
2222	Library Services	3,960	4,160	200	5.05
2410	School Administration	3,234	2,203	(1,031)	(31.89)
	Subtotal: Instruction	\$ 32,076	\$35,545	\$3,469	10.81
GRADE SCHOOL: OPERATION					
2510	Care of Plant (Supplies)	\$ 5,082	\$ 2,824	\$(2,258)	(44.43)
2520	Operation of Plant	26,341	29,946	3,605	13.69
2530	Maintenance of Plant	89,074	25,796	(63,278)	(71.04)
2990	General Expenses	9,610	11,408	1,798	18.71
	Debt Service	15,788	19,080	3,292	20.85
	Subtotal: Operation	\$145,895	89,054	(56,841)	(38.96)
	Total: Instruct & Operation	\$177,971	\$124,599	\$(53,372)	(29.99)
	Subtotal: Non-Salary	\$1,114,321	\$1,119,529	\$5,208	.47
	Subtotal: Salaries/Benefits	596,530	625,969	29,439	4.94
	Total General Fund Budget	\$1,710,851	\$1,745,498	\$34,647	2.03
Fund Transfers					
	Federal Fund	5,000	5,000	-0-	-0-
	Food Service Fund	29,785	30,737	\$952	3.20
	Total (Gross) Budget	\$1,745,636	1,781,235	35,599	2.04
	*Less Federal/State				
	Mandated	\$ 218,561	224,408	5,847	2.68
	Gross Budget Less				
	Mandated	\$1,527,075	\$1,556,827	\$29,752	1.95

To the Citizens of Rollinsford:

Rollinsford Grade School is unique! Because of our relatively small size, we are able to know our students on a personal level and involve family members through visits, volunteer opportunities, and participation in special groups and/or projects. Parents are continually encouraged to stay involved as they are an important partner in their child's education.

In the short time that I have been Principal at Rollinsford Grade School, I have been impressed by the dedication, talent, and professionalism displayed by the staff. This year, with the assistance of the Parent Advisory Council for Science, we have explored current research on Science to determine the best strategies and methods for teaching in the world of rapidly advancing technology.

In addition to an outstanding after school intramural sports program, we now have an established stamp club which meets once per month and has forty (40) members representing one-fourth of the school population. Every other month, we also have held roller skating parties for students and their families which have been well attended.

While I have met many community members in my role as Principal, and through neighborhood coffees, the Rollinsford Youth Service Task Force, and the Rollinsford Community Group, I welcome the opportunity to meet with those of you who do not have children at the Grand School. Please feel free to call anytime.

Sincerely,
Jay M. Roy, Principal

MINUTES OF THE ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING

REVISED

The meeting was called to order at 7:34 p.m. on Tuesday, March 6, 1990 at the Rollinsford Grade School by Moderator Joseph Caouette.

Article 1. To choose a Moderator for the ensuing year.

Article 2. To choose a Clerk for the ensuing year.

Article 3. To choose a Member of the School Board the ensuing three (3) years.

Article 4. To choose a Treasurer for the ensuing year.

Results:

Moderator:	Joseph Caouette	65	elected
	Joe	1	
Clerk:	Kathleen Ellis	31	Elected
	Bev Dionne	2	
	Jay Whitehouse	2	
	Howard Hammond	1	
	Mrs. Dionne	1	
	Denise Noonan	1	
	Pheobe Colprit	1	
	Mike Allard	1	
	Lil Dodier	1	
School Board Member:	Nancy Pinno	1	
	Howard Hammond	76	Elected
	Michael Jacobson	5	
	Mike Allard	5	
	Ed Ross	2	

Treasurer:	Denise Noonan	81	Elected
	Verne Croiser	2	
	Kathleen Ellis	1	

Article 5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officer or agents of the district. Salaries accepted as read. Motion carried.

School Board Chairperson	\$300.00
School Board Members (2).....	250.00 ea.
Truant Officer	40.00
Moderator	50.00
Clerk	50.00
Treasurer	<u>400.00</u>
Total	\$1340.00

Article 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto. Motion to accept as read. Motion carried - no discussion.

Article 7. To choose Agents, Auditors and Committees in relation to any subject embraces in this warrant. Motion to accept as read. Motion carried - no discussion.

Article 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grant-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof. Motion carried - no discussion.

Article 9. To see if the District will vote to raise and appropriate the sum of \$25,000 for re-roofing the annex section of the Rollinsford Grade School. Motion to accept as read. Motion carried - no discussion.

Article 10. To see if the District will vote to raise and appropriate the sum of \$58,574 for the removal and replacement of asbestos containing ceiling tile in the Rollinsford Grand School. Move to accept as read. Discussion: "We shouldn't try to do two large projects in one year." Other discussion, "It was cheaper to do it now." Motion carried.

Article 11. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town. Motion made to accept as read. Discussion: Amendment to increase Budget Committee's figure by \$10,585.00 to read \$1,745,636.00, including all warrant articles, etc. Discussion: The difference in figures is for raises for non-certified help and High School tuition account increased by two students. Vote: Yes - 43, No - 37. Amendment carried. Motion to amend bottom line figure by \$26,543 making it \$1,719,093 made by Ed Ross. Requested a vote by secret ballot. Results: Yes - 33, No - 58 amendment is defeated. Article 11 carries as \$1,745 636.00.

Article 12. To transact any other business that may legally come before this meeting.

Jay Whitehouse proposes to change meeting to Saturday instead of Tuesday night. School Board has authority to do this. The meeting must be held anytime between March 3 to 21 - no vote taken. Approximately ¾ of the group thought it was a good idea. Mr. Smith suggested the School Board elections be held at the same time as town elections.

Meeting adjourned at 9:48 p.m.

Respectfully submitted,
Kathleen Ellis
District Clerk

ROLLINSFORD SCHOOL DISTRICT OFFICERS AND STAFF

OFFICERS

Moderator Joseph Caouette
Treasurer Denise Noonan
Clerk Kathleen Ellis

SCHOOL BOARD

Jay P. Whitehouse, Chairman Term expires 1991
Howard Hammond Term expires 1993
Thomas Noonan Term expires 1992

ADMINISTRATORS

Superintendent Nathan S. Greenberg
Assistant Superintendent Brian A. Beeler
Finance Officer Karen Erickson

GRADE SCHOOL STAFF

Jay Roy Principal
Suzanne Foley Grade 1
Deborah Nichols Grade 1
Christina Reishus Grade 1/2
Arlene Boucher Grade 2/3
Linda Dolan Grade 2/3
Nan Dozier Grade 4
Karen Arnault Grade 5/6
Anthony Iorio Grade 5/6
Susan deMoya Physical Education
Terrie Barrios Music
Alan Nasberg Instrumental Music
Margaret Beckert Resource Room
Laurie Lambert Resource Room Aide / Reading Center
Jana McCabe Speech Therapist
Nancy Hammond Building Aide
Joanne Sheehy Secretary
Mary Stumhofer Librarian / Media Specialist
Jean Bye Nurse / Library Aide
Ruth Kenick Guidance Counselor
David Ramos School Lunch Director
Pat Picott Lunch Assistant
Toni Rhode Lunch Assistant
Ron Soucy Custodian
Peter Constantino Night Custodian

REPORT OF SALARIES 1990-91

As required by Chapter 189:48 of New Hampshire Statutes annotated relating to public schools:

Superintendent

Total Salary	\$59,950
Rollinsford	8,675
Somersworth	51,275

Assistant Superintendent

Total Salary	\$49,718
Rollinsford	7,194
Somersworth	42,524

Finance Officer

Total Salary	\$35,963
Rollinsford	5,204
Somersworth	30,759

ROLLINSFORD SCHOOL DISTRICT Salary Schedule: 1989-90 (Year 2)

Step	BA	BA + 15	BA + 30	MA	MA + 15	MA + 30
1	21,550	22,628	23,759	24,947	26,194	27,504
2	22,628	23,759	24,947	26,194	27,504	28,879
3	23,759	24,947	26,194	27,504	28,879	30,323
4	24,947	26,194	27,504	28,879	30,323	31,839
5	26,194	27,504	28,879	30,323	31,839	33,431
6	27,504	28,879	30,323	31,839	33,431	35,103
7	28,879	30,323	31,839	33,431	35,103	36,858
8	30,323	31,839	33,431	35,103	36,858	38,701

Longevity: \$ 28 a year after 9-14 years of service in Rollinsford

\$100 a year after 14 years of service in Rollinsford

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Rollinsford School District
Rollinsford, New Hampshire

We have audited the accompanying general purpose financial statements of the Rollinsford School District and the combined and individual fund financial statements of the School District as of and for the year ended June 30, 1990, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the School District at June 30, 1990, and the result of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1990, and the result of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

July 26, 1990

Plodzick-Sanderson
Professional Association

**ROLLINSFORD SCHOOL DISTRICT
PROPOSED REVENUES
1991-92**

Source	1990-91 Revenues	1991-92 Sch. Board Revenues	1991-92 Bud. Comm. Rec.
Unreserved Fund Balance	118,849	90,000	90,000
Foundation Aid	121,966	55,792	55,792
Catastrophic Aid	51,519	17,083	17,083
School Building Aid	-0-	1,506	1,506
Interest	1,800	1,800	1,800
Rental Income	4,000	4,000	4,000
District Assess	1,412,717	1,575,317	1,575,317
Total Gen. Fund Budget	1,710,851	1,745,498	1,745,498
Fund 2	5,000	5,000	5,000
Fund 4	29,785	30,737	30,737
Total Budget	1,745,636	1,781,235	1,781,235

ROLLINSFORD SCHOOL DISTRICT 1991-1992 BUDGET PROPOSAL

Account	Description	1989-90 Budget	1990-91 Amt. Exp.	1991-92 Sch. Bd. Bud	1991-92 Bud. Com.
1100	Regular Instruction	\$ 960,798	\$ 945,852	\$ 1,010,576	\$ 1,010,576
1200	Special Needs	232,882	263,932	287,409	287,409
1400	Student Activities	762	2,726	2,917	2,917
2112	Attendance Officer	40	40	40	40
2120	Guidance Services	17,891	21,525	22,169	22,169
2130	Health Services	9,701	14,132	15,054	15,054
2140	Speech and Lang.	16,857	18,823	19,935	19,935
2210	Inst. Improvement Serv.	7,179	6,749	9,311	9,311
2222	Library Services	16,658	18,800	19,644	19,644
2300	Gen. Adm. Expense	8,110	9,078	10,277	10,277
2320	District Assessment	49,954	51,967	59,826	59,826
2400	School Administration	57,718	63,546	64,855	64,855
2510	Care of School Plant	39,511	41,452	42,444	42,444
2520	Operation of School Plant	35,268	26,341	29,946	29,946
2530	Main. of Sch. Plant	80,183	89,074	25,796	25,796
2550	Transportation	103,907	96,299	91,705	91,705
2560	Sch. Lunch Program	14,474	15,117	3,106	3,106
2900	Insurance	17,413	9,610	11,408	11,408
5100	Debt Service	13,276	15,788	19,080	19,080
TOTAL GENERAL FUND		\$ 1,682,582	\$ 1,710,851	\$ 1,745,498	\$ 1,745,498
FEDERAL FUNDS		5,000	5,000	5,000	5,000
FOOD SERV. PROGRAM		28,249	29,785	30,737	30,737
TOTAL		\$ 1,715,831	\$ 1,745,636	\$ 1,781,235	\$ 1,781,235

ROLLINSFORD SCHOOL DISTRICT BUDGET PROPOSAL — APPROPRIATIONS

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg From 1990-91 Budget
1-1100-110-1	Teachers	\$ 252,145.84	\$ 277,013.00	\$ 288,237.00	\$ 288,237.00	\$ 4.05	\$ 11,224.00
1-1101-110-1	Substitutes	7,408.20	4,800.00	4,800.00	4,800.00	.00	.00
1-1102-110-1	Teacher Aide	4,278.56	4,602.00	4,835.00	4,835.00	5.06	233.00
1-1103-110-0	Tutors	32.00	.00	.00	.00	.00	.00
9-1102-110-9	Subtotal Salaries	263,864.60	286,415.00	297,872.00	297,872.00	4.00	11,457.00
1-1100-211-1	Health Insurance	15,365.13	19,136.00	20,636.00	20,636.00	7.83	1,500.00
1-1100-212-1	Term Life Insurance	1,110.93	1,228.00	1,277.00	1,277.00	3.99	49.00
1-1100-213-1	Long Term Disability	1,200.67	1,319.00	1,373.00	1,373.00	4.09	54.00
1-1100-214-1	Dental Ins.	1,238.21	1,532.00	1,584.00	1,584.00	3.39	52.00
1-1100-222-1	Teacher Retirement	3,463.52	2,382.00	11,346.00	11,346.00	376.32	8,964.00
1-1100-230-1	F.I.C.A.	20,057.12	21,911.00	22,784.00	22,784.00	3.98	873.00
9-1100-230-9	Subtotal Employee Benefits	42,435.58	47,508.00	59,000.00	59,000.00	24.18	11,492.00
1-1100-440-1	Equipment Repairs	617.15	1,070.00	1,153.00	1,153.00	7.75	83.00
1-1100-610-1	Teaching Supplies	9,331.38	9,990.00	11,392.00	11,392.00	14.03	1,402.00
1-1100-630-1	Textbooks	2,835.15	1,777.00	1,594.00	1,594.00	-10.29	-183.00
1-1100-741-1	New Equipment	1,404.06	1,843.00	2,040.00	2,040.00	10.68	197.00
1-1100-742-1	Replacement of Equipment	893.37	2,142.00	1,890.00	1,890.00	-11.76	-252.00
9-1100-742-9	Subtotal Non-salary Inst. Expenses	15,081.11	16,822.00	18,069.00	18,069.00	7.41	1,247.00
1-1100-561-2	Tuition-Somersworth Middle School	162,885.00	129,238.00	147,395.00	147,395.00	14.04	18,157.00
1-1100-561-3	Tuition-Somersworth High School	375,003.94	465,869.00	488,240.00	488,240.00	4.80	22,371.00
1-110-590-3	Child Benefit Services	.00	.00	.00	.00	.00	.00
9-1100-590-9	Subtotal Tuition Expenses	537,888.94	595,107.00	635,635.00	635,635.00	6.81	40,528.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
9-1100-999-9	Acct. #1100 Regular Instruction	859,270.23	945,852.00	1,010,576.00	1,010,576.00	6.84	64,724.00
1-1200-110-1	Resource Room Teacher	29,565.20	33,431.00	34,768.00	34,768.00	3.99	1,337.00
1-1200-111-1	Special Needs Aide	3,075.98	3,309.00	3,473.00	3,473.00	4.95	164.00
1-1200-211-1	Health Insurance	2,521.03	1,689.00	3,527.00	3,527.00	108.82	1,838.00
1-1200-212-1	Term Life Insurance	145.92	152.00	159.00	159.00	4.60	7.00
1-1200-213-1	Long Term Disability	120.70	164.00	170.00	170.00	3.65	6.00
1-1200-214-1	Dental	254.60	170.00	176.00	176.00	3.52	6.00
1-1200-221-1	Employee Retirement	438.21	75.00	247.00	247.00	229.33	172.00
1-1200-222-1	Teacher Retirement	316.17	358.00	1,408.00	1,408.00	293.29	1,050.00
1-1200-230-1	F.I.C.A.	3,238.87	2,811.00	2,926.00	2,926.00	4.09	115.00
9-1200-230-9	Subtotal Salaries & Benefits	39,676.68	42,159.00	46,854.00	46,854.00	11.13	4,695.00
1-1200-350-1	Special Needs-Contracted Services	14,203.03	14,952.00	19,209.00	19,209.00	28.47	4,257.00
1-1200-610-1	Teaching Supplies	260.18	297.00	506.00	506.00	70.37	209.00
1-1201-569-0	Special Needs Tuition	164,683.31	185,199.00	198,787.00	198,787.00	7.33	13,588.00
1-1201-569-1	Benefits	13,841.90	.00	.00	.00	.00	.00
9-1201-570-9	Subtotal Non-salary Expenses	192,988.42	200,448.00	218,502.00	218,502.00	9.00	18,054.00
1-1201-110-0	*Reading Teacher	.00	14,328.00	14,603.00	14,603.00	1.91	275.00
1-1202-110-1	Reading Center Aide	4,623.89	4,963.00	5,209.00	5,209.00	4.95	246.00
1-1202-221-1	Employees Retirement	.00	109.00	.00	.00	-100.00	-109.00
1-1202-230-1	F.I.C.A.	351.28	1,475.00	1,515.00	1,515.00	2.71	40.00
1-1202-610-1	Supplies	489.00	450.00	726.00	726.00	61.33	276.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
9-1202-230-9	Subtotal Reading Center Program	5,464.17	21,325.00	22,053.00	22,053.00	3.41	728.00
9-1202-999-9	Acct. #1200 Total Special Needs	238,129.27	263,932.00	287,409.00	287,409.00	8.89	23,477.00
1-1400-110-1	Intramural Salary	1,139.50	1,128.00	1,269.00	1,269.00	12.50	141.00
1-1400-222-1	Teacher Retirement	12.18	12.00	51.00	51.00	325.00	39.00
1-1400-230-1	F.I.C.A.	86.60	86.00	97.00	97.00	12.79	11.00
1-1400-320-1	Artist in Res. Program		1,500.00	1,500.00	1,500.00	.00	.00
9-1400-230-9	Acct. #1400 Student Activities	1,238.28	2,726.00	2,917.00	2,917.00	7.00	191.00
1-2112-110-1	Attendance Officer	.00	40.00	40.00	40.00	.00	.00
9-2112-110-9	Acct. #2110 Attendance Officer	.00	40.00	40.00	40.00	.00	.00
1-2120-110-1	Guidance Salary	17,103.00	19,351.00	20,125.00	20,125.00	3.99	774.00
1-2120-212-1	Term Life Insurance	79.80	84.00	84.00	84.00	.00	.00
1-2120-213-1	Disability Insurance	83.76	90.00	90.00	90.00	.00	.00
1-2120-214-0	Dental	25.46	170.00	176.00	176.00	3.52	6.00
1-2120-222-1	N.H. Retirement	.00	197.00	.00	.00	-100.00	-197.00
1-2120-230-1	F.I.C.A.	1,300.13	1,480.00	1,540.00	1,540.00	4.05	60.00
1-2120-610-1	Supplies	198.35	153.00	154.00	154.00	.65	1.00
9-2120-610-9	Acct. #2120 Guidance Services	18,790.50	21,525.00	22,169.00	22,169.00	2.99	644.00
1-2130-110-1	School Nurse	8,820.00	9,979.00	10,378.00	10,378.00	3.99	399.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Comm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
1-2130-211-1	Health Insurance	1,321.58	3,040.00	3,527.00	3,527.00	16.01	487.00
1-2130-212-1	Term Life Insurance	.00	.00	.00	.00	.00	.00
1-2130-214-0	Dental	152.76	170.00	176.00	176.00	3.52	6.00
1-2130-230-1	F.I.C.A.	670.38	763.00	794.00	794.00	4.06	31.00
1-2130-610-1	First Aid Supplies	186.86	180.00	179.00	179.00	-.55	-1.00
9-2130-610-9	Acct. #2130 Health Services	11,151.58	14,132.00	15,054.00	15,054.00	6.52	922.00
1-2140-350-1	Contracted Services	18,068.85	18,592.00	19,698.00	19,698.00	5.94	1,106.00
1-2140-610-1	Supplies	173.74	231.00	237.00	237.00	2.59	6.00
9-2140-610-9	Acct. #2140 Speech & Language Services	18,242.59	18,823.00	19,935.00	19,935.00	5.90	1,112.00
1-2210-390-1	Testing	265.80	277.00	121.00	121.00	-56.31	-156.00
1-2211-390-1	Educational Television	240.00	263.00	301.00	301.00	14.44	38.00
1-2212-390-1	Strafford Learning Center	745.00	818.00	897.00	897.00	9.65	79.00
1-2213-390-1	Staff Development	3,165.36	4,250.00	5,597.00	5,597.00	31.69	1,347.00
1-2214-390-1	Dues	374.00	371.00	395.00	395.00	6.46	24.00
1-2215-390-1	Curriculum Development	636.45	770.00	2,000.00	2,000.00	159.74	1,230.00
9-2215-390-9	Acct. #2210 Instruction Improvement Services	5,426.61	6,749.00	9,311.00	9,311.00	37.96	2,562.00
1-2220-110-1	Librarian	8,041.00	9,097.00	9,461.00	9,461.00	4.00	364.00
1-2222-110-1	Library Aide	4,428.56	4,688.00	4,922.00	4,922.00	4.99	234.00
1-2222-230-1	F.I.C.A.	947.83	1,055.00	1,101.00	1,101.00	4.36	46.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
1-2222-453-1	Film Rentals	43.80	100.00	100.00	100.00	.00	.00
1-2222-610-1	Supplies	201.77	210.00	210.00	210.00	.00	.00
1-2222-631-1	Library/Reference Books	3,268.73	3,650.00	3,850.00	3,850.00	5.47	200.00
1-2222-741-1	New Equipment	230.00	.00	.00	.00	.00	.00
9-2222-631-9	Acct. #2222 Library Services	17,161.69	18,800.00	19,644.00	19,644.00	4.48	844.00
1-2310-110-1	Dist. Officers and Board Salaries	1,100.00	1,300.00	1,300.00	1,300.00	.00	.00
9-2310-230-9	Subtotal Salaries & Benefits	1,100.00	1,300.00	1,300.00	1,300.00	.00	.00
1-2310-390-1	Audit	2,650.00	2,750.00	2,750.00	2,750.00	.00	.00
1-2311-390-1	Census	155.00	155.00	155.00	155.00	.00	.00
1-2312-390-1	Checklist Supervisors	90.00	30.00	45.00	45.00	50.00	15.00
1-2313-390-1	School Board Expenses	2,146.49	1,000.00	1,000.00	1,000.00	.00	.00
1-2314-390-1	Legal Services	1,096.50	2,000.00	3,000.00	3,000.00	50.00	1,000.00
1-2315-390-1	N.H.S.B.A. Dues	1,675.29	1,843.00	2,027.00	2,027.00	9.98	184.00
9-2315-390-9	Subtotal Non-salary Expenses	7,813.28	7,778.00	8,977.00	8,977.00	15.41	1,199.00
9-2300-999-9	Acct. #2300 General Adm. Expenses	8,913.28	9,078.00	10,277.00	10,277.00	13.20	1,199.00
1-2320-351-0	School Adm. Unit #56	49,954.00	51,967.00	59,826.00	59,826.00	15.12	7,859.00
9-2320-351-9	Acct. #2320 School Adm. Unit #56	49,954.00	51,967.00	59,826.00	59,826.00	15.12	7,859.00
1-2400-110-1	Principal's Salary	37,160.00	39,761.00	38,849.00	38,849.00	-2.29	-912.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
1-2401-111-1	Secretary's Salary	10,650.01	11,310.00	12,157.00	12,157.00	7.48	847.00
1-2400-211-1	Health Insurance	3,568.80	4,104.00	4,762.00	4,762.00	16.03	658.00
1-2400-212-1	Term Life Insurance	171.00	186.00	177.00	177.00	-4.83	-9.00
1-2400-213-1	Long Term Disability	182.14	200.00	190.00	190.00	-5.00	-10.00
1-2400-214-1	Dental	152.76	170.00	176.00	176.00	3.52	6.00
1-2400-221-1	Employee Retirement	261.44	249.00	866.00	866.00	247.79	617.00
1-2400-222-1	Teacher Retirement	397.66	425.00	1,573.00	1,573.00	270.11	1,148.00
1-2400-230-1	F.I.C.A.	3,629.99	3,907.00	3,902.00	3,902.00	-12	-5.00
1-2400-741-1	* New Equipment	.00	1,902.00	75.00	75.00	-96.05	1,827.00
1-2400-890-1	Adm. Expenses	1,219.38	1,332.00	2,128.00	2,128.00	59.75	796.00
9-2400-890-9	Acct. #2400 School Administration	57,393.18	63,546.00	64,855.00	64,855.00	2.05	1,309.00
9-2400-999-9	Total Instructional & Support Services	1,285,671.21	1,417,170.00	1,522,013.00	1,522,013.00	7.39	104,843.00
1-2510-110-1	Custodial Salaries	26,508.17	29,338.00	30,794.00	30,794.00	4.96	1,456.00
1-2510-211-1	Health Insurance	3,601.84	4,104.00	4,761.00	4,761.00	16.00	657.00
1-2510-212-1	Life Insurance	70.49	89.00	89.00	89.00	.00	.00
1-2510-213-1	Disability	73.70	.00	.00	.00	.00	.00
1-2510-214-1	Dental	140.03	170.00	176.00	176.00	3.52	6.00
1-2510-221-1	Employee Retirement	438.74	425.00	1,444.00	1,444.00	239.76	1,019.00
1-2510-230-1	F.I.C.A.	2,010.10	2,244.00	2,356.00	2,356.00	4.99	112.00
1-2510-610-1	Custodial Supplies	2,539.09	5,082.00	2,824.00	2,824.00	-44.43	-2,258.00
9-2510-610-9	Acct. #2510 Care of School Plant	35,382.16	41,452.00	42,444.00	42,444.00	2.39	992.00
1-2520-650-1	Water & Sewer	2,191.71	2,500.00	2,500.00	2,500.00	.00	.00
1-2520-651-1	Telephone	1,607.55	2,170.00	2,170.00	2,170.00	.00	.00
1-2520-652-1	Utilities	8,840.55	10,271.00	10,876.00	10,876.00	5.89	605.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1990-921 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
1-2520-653-1	Oil Heat	11,554.11	11,400.00	14,400.00	14,400.00	26.31	3,000.00
9-2520-653-9	Acct. #2520 Operation of School Plant	24,193.92	26,341.00	29,946.00	29,946.00	13.68	3,605.00
1-2530-460-1	Contracted Services/Plant	10,285.97	5,500.00	5,500.00	5,500.00	.00	.00
1-2531-460-1	Special Projects	100,349.05	83,574.00	18,457.00	18,457.00	-77.91	-65,117.00
1-2531-741-1	New Equipment	.00	.00	1,839.00	1,839.00	100.00	1,839.00
9-2531-742-9	Acct. #2531 Maintenance of School Plant	110,635.02	89,074.00	25,796.00	25,796.00	-71.03	-63,278.00
1-2550-510-0	Regular Pupil						
	Transportation	59,940.00	62,937.00	66,084.00	66,084.00	5.00	3,147.00
1-2551-510-0	Special Needs						
	Transportation	49,578.10	33,362.00	25,621.00	25,621.00	-23.20	-7,741.00
9-2551-510-9	Acct. #2551 Pupil Transportation	109,518.10	96,299.00	91,705.00	91,705.00	-4.77	-4,594.00
1-2560-110-1	School Lunch Director	5,000.00	11,011.00	3,106.00	3,106.00	-71.79	-7,905.00
1-2560-211-1	Health Insurance	440.57	3,040.00	.00	.00	-100.00	-3,040.00
1-2560-213-1	Disability Insurance	49.08	54.00	.00	.00	-100.00	-54.00
1-2560-214-1	Dental	152.76	170.00	.00	.00	-100.00	-170.00
1-2560-230-1	F.I.C.A.	303.88	842.00	.00	.00	-100.00	-842.00
9-2560-230-9	Acct. #2560 School Lunch Program	5,946.29	15,117.00	3,106.00	3,106.00	-79.45	-12,011.00
1-2900-260-1	Unemployment Compensation	.88	600.00	600.00	600.00	.00	.00

Acct.	Title	1989-90 Actual	1990-91 Budget	1991-92 School Bd.	1991-92 Bud. Com. Recomm.	% Chg from 1990-91 Budget	\$ Chg from 1990-91 Budget
1-2900-520-1	General Insurance	8,490.08	8,622.00	10,387.00	10,387.00	20.47	1,765.00
1-2900-590-1	Special Retirement	388.32	388.00	421.00	421.00	8.50	33.00
9-2900-590-9	Acct. #2900 General Expenses	8,879.28	9,610.00	11,408.00	11,408.00	18.70	1,798.00
1-5100-830-1	Debt Principal	10,000.00	10,750.00	15,000.00	15,000.00	39.53	4,250.00
1-5100-840-1	Debt Interest	754.43	5,038.00	4,080.00	4,080.00	-19.01	-958.00
9-5100-840-9	Acct. #5100 Debt Service	10,754.43	15,788.00	19,080.00	19,080.00	20.85	3,292.00
9-6299-999-9	Total Business Accounts	305,309.20	293,681.00	223,485.00	223,485.00	-23.90	-70,196.00
9-6999-999-9	Grand Total	1,590,980.41	1,710,851.00	1,745,498.00	1,745,498.00	2.02	34,647.00
		*****	*****	*****	*****	*****	*****
4-2560-110-1	Labor Expenses	9,300.00	9,099.00	9,779.00	9,779.00	7.47	680.00
4-2560-230-1	F.I.C.A.	706.00	696.00	748.00	748.00	7.47	52.00
4-2560-440-1	Equipment Repairs	248.00	1,500.00	300.00	300.00	-80.00	-1,200.00
4-2560-519-1	Commodities Freight	610.00	250.00	350.00	350.00	40.00	100.00
4-2560-610-1	Expendables	2,181.00	2,500.00	1,900.00	1,900.00	-24.00	-600.00
4-2560-620-1	Food Expenses	13,023.00	15,180.00	16,780.00	16,780.00	10.54	1,600.00
4-2560-651-1	Utilities	235.00	560.00	380.00	380.00	-32.14	-180.00
4-2560-890-1	Miscellaneous Expenses	402.00	.00	500.00	500.00	100.00	500.00
9-2560-890-9	Total School Lunch Expenses	26,705.00	29,785.00	30,737.00	30,737.00	3.19	952.00

**MINUTES OF ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS
HELD SATURDAY, MARCH 17, 1990**

The meeting called to order at 9:03 a.m. Articles I, II, III, IV and V were voted on by ballot on Tuesday, March 13, 1990.

ARTICLE I

To bring in your ballot for:

One (1) Selectman and Overseer of the Poor for three (3) years,

	Votes	
Grace L. Joncas	347	ELECTED
Walter D. Stewart	103	
Carlton Spencer	58	
Al England	1	

Town Clerk for one (1) year,

Beverly Dionne	474	ELECTED
Elaine Roberge	2	

Town Treasurer for one (1) year

Richard P. Card	410	ELECTED
Carlton Spencer	1	
Larry Larkin	1	
Roger Lepage	1	
Eugene Berube	1	
Jerry Anderson	1	
Denise Knowles	1	

Chief of the Fire Department for one (1) year,

Ronald E. Brown	304	ELECTED
Gary Caron	201	

Three (3) members of the Budget Committee for three (3) years,

Charlie Dionne	249	ELECTED
Gail J. Flynn	235	ELECTED
Lois H. Arnault	225	ELECTED
Michael S. Brown	197	
Edgar A. Ross	189	
Larry Larkin	47	
Michael Jacobson	1	
Ken Bolduc	1	
Richard Abbott	1	
Carlton Spencer	1	

One (1) member of the Budget Committee for one (1) year,

Michael Jacobson	265	ELECTED
Larry Larkin	167	
Carlton Spencer	2	
George Hannon	1	
Edgar Ross	1	

Votes

Howard Hammon	1
Peter Jankowski	1
Arthur Osbon	1
Jim O'Connor	1

One (1) Trustee of Trust Funds for three (3) years,

Eugene Berube	445	ELECTED
John Hebert	1	
Rita Walker	1	
George Hannon	1	

One (1) Trustee of the Rollinsford Library Trust for three (3) years,

George Hannon	16	ELECTED
Kathy Vaughan	6	
Beverly Dionne	4	
Carlton Spencer	3	
Bambi Goodwin	3	
Grace Joncas	3	
Gail Flynn	2	
Amy Waters	2	
Ovid Viel	2	
Susan Stairs	2	
Eugene Berube	2	
John Sorice	2	
Elaine Roberge	2	
Joanne Anderson	1	
David Wentworth	1	
Lillian Dodier	1	
Karen Arnault	1	
Lois Arnault	1	
Joe Porter	1	
June Daigneault	1	
Gwen Dodier	1	
Mike Jacobson	1	
Larry Larkin	1	
M. Foster	1	
Clem Michaud	1	
Howard Hammond	1	
Brown	1	
Edgar Ross	1	
Paul Flynn	1	
Richard Card	1	
Ruth Emerson	1	

One (1) Moderator for two (2) years,

Joe Caouette	169	ELECTED
Joe C	2	
Peter Lambert	2	
Brown	2	
Joe Q	1	
Mr. Joe	1	

Joe ?	1
Carlton Spencer	1
Arthur Osbon	1
Al Labrecque	1
David Morrisette	1
Roger Lepage	1
Walter Steward	1
George Jansen	1
Joe Croteau	1
Larry Larkin	1

One (1) Supervisor of the Checklist for six (6) years,		
Nancy Dionne	435	ELECTED
Elaine Roberge	1	
A. Jacobson	1	

ARTICLE II

Are you in favor of the Adoption of Amendment No. 1 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment revises the Zoning Ordinance to bring Sections that address flood plain regulations into compliance with the Federal Government's requirements for local flood plain regulation. (Recommended by the Planning Board)

YES 358 NO 92

ARTICLE III

Are you in favor of the adoption of Amendment No. 2 of the Town Zoning Ordinance, as presented by petition to the Planning Board?

This amendment makes provisions for the development of private roads within subdivisions in Rollinsford and establishes regulations for their uses. (By petition. Not recommended by the Planning Board.)

YES 130 NO 330

ARTICLE IV

"Shall we adopt the provisions of RSA 72:28, V and VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is \$100, rather than \$50."

YES 334 NO 123

ARTICLE V

"Shall we adopt the provisions of RSA 72:35, IV for an optional property tax emeption on residential property for a service-connected total disability? The optional disability exemption is \$1,400, rather than \$700."

YES 298 NO 151

After reading the above results of Tuesday's elections, the Moderator explained the rules of the meeting and resumed with Article VI.

ARTICLE VI

To choose all other necessary Town Officers for the ensuing year.

Surveyors of Wood and Lumber

Ovid Viel nominates Albert England, Basil Mitchell, Joseph Porter and Albert Viel, the current surveyors. Mr. Smith, moves, seconded by Mike Jacobson to accept this nomination. Ayes carries, surveyors re-elected. (voice vote)

Fence Viewer

Ovid Viel nominates the present fence viewer, Paul Janetos, stating he is very qualified to hold this office. Ronald Brown moves, seconded by Robert Smith to accept the nomination. Vote is in the affirmative; and the Clerk was directed to cast a ballot for Paul Janetos. (voice vote)

Tree Warden

Ed Jansen nominated Mike Brown, seconded by Ovid Viel. The clerk was directed to cast one ballot for Mike Brown. Mike Brown elected tree warden. (voice vote)

Parks and Playgrounds

Arthur Osbon was nominated. Al Labrecque moves, seconded by Mr. Larochelle to accept the nomination. Vote taken, Arthur Osbon elected.

Ovid Viel administered the oath of office to all elected officials.

ARTICLE VII

To see if the Town will appropriate a sum equal to all revenues in excess of \$50,000 that may be received from the hydroelectric plant to be placed in the Town's Hydroelectric Fund. (The first \$50,000 or any lesser amount that may be received will be used as offset against Town Budget expenditures.)

Armand Laliberte moves to accept Article as read. Al Labrecque seconded this motion. There was no discussion on Article VII. The vote was taken. Results, affirmative. (voice vote)

ARTICLE VIII

To see if the Town will vote to purchase the old Dover Ladder Truck for \$1.00 with money from the Fire Department Equipment Fund.

Article is moved by Ron Brown, seconded by Robert Smith. Mike Jacobson stated it was his understanding that Dover had a problem with brakes on the truck, and the fact you may not be able to get new ones for it. Al Labrecque asked the age of the truck. He felt it would be hard to position; for the few chimney fires the town has, and in a few more years the department would want to replace it. Chief Brown said there was a problem with the brakes and a carburetor problem, but they were taken care of and his men have gone over the truck and can't find anything wrong with it. The ladder was certified in 1987, and being 38 years old shouldn't create a problem because it won't be run constantly like it was in Dover. There is some body work to be done, but the men are raising money to do that. It will have to be certified for the town and it can be house in the station without adding on. Vote was taken. Ayes carries. (voice vote)

ARTICLE IX

To see if the Town will vote to appropriate \$75,000 for street reconstruction, sidewalk and storm drain renovations. (\$25,000 for storm drain systems on General John Sullivan and \$50,000 for street reconstruction, sidewalks and storm drains on Second Street, Third Street and Cross Street.)

Motion to accept Article as read made by Robert Smith, seconded by Armand Laliberte. Moderator Joe Caouette relinquished the podium to Al Labrecque because he felt he was too biased on the subject involved.

Ovid Viel asked which way the water would run on General John Sullivan. Selectman Jansen replied that should this Article pass an engineer would be hire to come up with an appropriate plan so the water would not be dumped on Mr. Viel's land.

Mr. Jansen said that \$25,000 may not be enough, but the whole street will have to be studied to find which way the water will go, because they have no intention of adding more water to Mr. Viel's already wet land. The street was never properly designed years ago and there is a serious problem.

Harold Foss asked if the reconstruction of Second, First and Cross Streets was the result of Lannon Corporation. Mr. Walker answered no, the streets never had a proper base, and drains from homes dumped directly into the sewer system. The only impact from Lannon was that the drains were cut off from the sewer system which they never would have been connected to. Its to correct something which was done incorrectly years ago. The streets have a clay base and do not stand up to the traffic and reconstruction. Mr. Jansen stated that this is the appropriate time to do this in conjunction with sewer project to save money. The sewer project is responsible for the finish coat of asphalt. The town would be responsible for the storm drains, catch basins and lateral drains and 18 inches of crushed gravel for the base. An engineer retained by the town will design the storm drain system and oversee the work. Question asked if the streets are done, how long before they would be torn up for water line work? Selectmen Jansen said he had been told by the Water District that the water lines are in good shape and they do not intend to do any work for about ten years. If any work is found to be needed, it will be done before the finishing of the streets. Being no further discussion Article put to a vote. Vote is in the affirmative. Article IX pasess. (voice vote)

ARTICLE X

To see if the Town will vote to secure a 5-year bond or bank note in the amount of \$50,000 to finance street reconstruction, sidewalks and stormdrains on Second Street, Third Street and Cross Street. (2/3's vote by ballot required for passage with polls open for one (1) hour.)

Robert Smith moved, seconded by Armand Laliberte to accept the Article as read. The Moderator did not agree that the polls had to remain open for one hour for a bond issue under \$100.00. The town's legal counsel agreed with the Moderator, but so as not to create financial difficulties the Moderator agreed to keep the polls open one hour. There was no discussion on Article X. The Moderator declared the polls open at 10:09 A.M. for the ballot vote. They would remain open for one hour. At 11:14 A.M. the polls were closed by the Moderator. The results of the vote on Article X, Yes-72, No-6. Article carries. (ballot vote)

ARTICLE XI

To see if the Town will vote to appropriate \$10,000 for the Land Trust Fund.

Motion made by Larry Larkin, seconded by Mike Jacobson to accept the Article as read. Mr. Larochelle asked for an explanation of what the Trust Fund does. Mr. Jansen explained that it is a fund set up which could be used to buy land for conservation purposes or to assist land owners wishing to put land into conservation trusts with surveying or legal expenses. Vote on Article carries. (voice vote)

ARTICLE XII

To see if the Town will vote to appropriate the sum of \$50,000 and withdraw the same from the Land Trust Fund to finance land survey and related expenses that may be incurred in assisting private land owners who donate Conservation Easements and/or participate in the Land Conservation Investment Program (LCIP).

Edmund Jansen moves, seconded by Ovid Viel to accept as read. Mr. Jansen moves to amend Article to read "the sum of \$5,000" instead of \$50,000. (\$50,000 was a typographical error) Mr. Viel seconds the motion to amend. No discussion on amendment. The vote to amend Article XII which replace the \$50,000 with \$5,000 is called. Vote to amend XII is in the affirmative. Question is asked if \$5,000 would be enough? Selectman Jansen explained this Article has appeared in the past, and has not yet been needed, but should the need arise passage would eliminate a need for a special town meeting, there would be a public hearing. The Moderator asked for the vote on Article XII as amended. Results: affirmative. (voice vote)

ARTICLE XIII

To see if the Town will vote to appropriate the sum of \$15,000 to purchase a 1990 Police Cruiser (State bid).

Mike Jacobson, moves to accept Article, seconded by Mr. Whitehouse. It was suggested that the town and the police department shop around as Exeter purchased a cruiser for \$13,000. Little discussion on Article XIII. Vote taken, Article carries. (voice vote)

ARTICLE XIV

To see if the Town will vote to appropriate the sum of \$3,000 to purchase cruiser equipment.

Article moved by Mr. Brown, seconded by Denise Knowles. Lt. Pantanella explained the \$3,000 would purchase a Motorola radio, light bar, siren, cage, controls, decals and installation. Mr. Vaughan asked why equipment isn't transferred from the old cruiser to the new. Mr. Pantanella said that creates problems and you are constantly repairing the equipment. Vote on Article XIV is affirmative. (voice vote)

ARTICLE XV

To see if the Town will appropriate the sum of \$28,100 to finance a reevaluation of Real Estate property in Rollinsford. (Not recommended by the Budget Committee).

Motion to accept made by Mr. Jacobson, seconded by Mr. Laliberte. Mr. Smith spoke in opposition of this Article. He felt the two areas Constructed since the 1985 reevaluation could perhaps be redone for between \$3,000 and \$5,000. With the shrinking market, most residents would get appraisals that exceed what they could sell their property for on the open market, if a complete reappraisal was done. Roberts Farm resident Robert Bersin claimed their homes were assessed higher than elsewhere in town. Mr. Jansen said the assessments ratio for the town is 49 percent of market value, but Roberts Farm homes were closer to 55 percent.

The state suggests reevaluation when the coefficient of dispersion is .2 or higher, which means that too many homes deviate from the average assessment. Currently, the town is .2 so, given state criteria, if an investigation should occur, the town could be under the 1985 assessment, the values they have on their houses were judgements made by different assessors than they have. Mr. Smith proposed to amend the Article to appropriate \$5,000 to reevaluate only those properties on the market since 1985. There was difficulties choosing the correct wording. A motion was made by Mr. Jacobson, seconded by Mr. Smith for unanimous consent to allow legal counsel Chris Calivas to speak. Motion passes. The moderator stated there was no amendment on the floor at this point until the verbiage was worked out. Mr. Calivas said based on comments made, certain areas of town would be revalued which is technically not permissible, it would have to be a complete reevaluation or none at all. The law provides to protect the property owner an abatement procedure. The moderator asked to continue discussion on the wording of the proposed amendment. Mr. Smith withdrew his amendment. Debate continued on the Article as read. Mr. Jansen said if this Article fails at least \$3,000 to \$5,000 more should be added to the appraisal account, so if residents question their appraisals, there is money to investigate them. Others said new houses have higher taxes but eventually they even out.

Mr. Smith moved to appropriate \$5,000 to the Maintenance & Appraisal Fees Account, seconded by Mr. Spencer. Mr. Laliberte questioned why this motion is not dealt with in Article XXI as a line item, then it would be known if Article XV is passed or not. Mr. Smith withdraws his request to appropriate the \$5,000. Mr. Spencer as the second also withdrew. Being no further discussion, Article XV as first read is voted on. By voice vote the Article is defeated.

ARTICLE XVI

To see if the Town will vote to appropriate the sum of \$500 to finance initial recreation planning and project implementation.

Larry Larkin move, seconded by Tom Noonan to accept Article as read. Mr. Walker explained that in the 30's the Town was deeded land off Locust Street to be used for recreation, and the Town also has 14 acres on Foundry Street and this money will be used to set up some sort of plan to use these areas. It was asked if there has been any formal survey of the area recently, the answer being no. Some spoke of the Sandy Bank area as being the town dump until the early 30's. In the past a skating rink has been tried in the area, and it was a ball field in the past, but both were vandalized. A committee did hold a public meeting this past year on planning a playground/recreation area at Sandy Banks which met with great opposition from the abutters. Originally \$5,000 was asked, but the budget felt that with this opposition that they would ask for \$500. Questions of who would supervise and is there enough interest to fund such a plan were asked. After a lengthy discussion on these issues the Article is put to a vote. Result: Article carries. (voice vote)

ARTICLE XVII

To see if the Town will vote to appropriate the sum of \$3,000 for repairs to the Town Hall Basement.

Ed Jansen moved to accept the Article as read, seconded by Mike Jacobsen. It was explained that this was to replace the door, the Police evidence room needs to be secured and there needs to be some work on the windows. No discussion on this Article. Vote on Article XVII is in the affirmative. (voice vote)

ARTICLE XVIII

To see if the Town will vote to appropriate the sum of \$16,000 to finance Phase I of a dump closing planning study. (Not recommended by the Budget Committee).

Motion made to accept as read by Mr. Jacobsen, seconded by Mr. Bradbury. Mr. Jansen explained there is no definite date to close the dump. Before you can close a dump you must have an engineering plan developed. A purposal was brought to the Selectman for a three year planning study. It is estimated to cost \$700,000 to close the dump. At present the town has no orders to close the dump. No further discussion, the vote was taken. Article XVIII is defeated. (voice vote)

ARTICLE XIX

To see if the Town will vote to purchase for \$1.00 Lot 4-37-35 and Lot 4-37-36 on Woods Run Road, subject to Conservation restrictions that will prohibit future development of the land.

Denise Knowles moves to accept Article as read, seconded by Mr. Bradbury. Ed Jansen moved to amend Article by striking out "and Lot 4-37-36," motion seconded by Mr. Smith. Vote on amendment carries. Mr. Jansen explained that this is a non-buildable lot subject to conservation restrictions. If the town has title to this land, it will be in the deed to authorize the Homeowners Association in Woods Run to maintain it. If the Association should disband at some point, this piece of land will still have conservation restrictions.

The vote on Article XIX as amended, "To see if the Town will vote to purchase for \$1.00 Lot 4-37-35 on Woods Run Road, subject to Conservation restrictions that will prohibit future development of the land," was taken. Vote carries. (voice vote)

ARTICLE XX

To see if the Town will vote to authorize the Selectmen to sub divide Tax Map Lot 15-37 to create a new .68 acre lot (Tax Map Lot 15-37-2) which will be transferred to the Rollinsford Sewer District in exchange for Lot 15-30-1. The lot 15-30-1 will be sold to Mr. Tim Flynn (owner of former Damart lower mill building) for use as a parking lot for the building, at a price of \$25,000.

Motion to accept the Article as read made by Mr. Laliberte, seconded by Mr. Bradbury. Mr. Jansen explained that in a previous Town Meeting the Selectman were given authority to lease or sell land to Damart to be used for parking. In drawing up legal papers it was found that the August of 1968 this land was deeded to the Sewer District. (Lot 15-30-1) So in order to straighten out this matter the Sewer District would like to have .68 acres in return for their .68 the town wants. The Sewer Commissioners and the Board of Selectmen were in agreement on the area to be exchanged. Vote is in the affirmative (voice vote)

ARTICLE XXI

To see if the Town will vote to accept the budget as submitted by the Budget Committee.

Acceptance of the Article as read made by Mr. Smith, seconded by Charlie Dionne. Mr. Smith moved to amend the Article to increase the Appraisal Account by \$5,000 and to delete the Budget Committee' recommendation of \$3,000 for reevaluation. Mike Jacobson seconded the motion. Vote on the amendment is in the affirmative.

Mr. Cushman moved to amend the Police Department budget to allow \$700 for a camera. Mr. Jacobson seconded this motion. It was explained that this money was budgeted last year, but because of a over expenditure the money had to be used elsewhere. Vote on this amendment carries. The budget and actions taken;

\$ 855,765.31	recommended by budget committee
+ 5,000.00	amended to appraisal account
+ 700.00	amended to police budget for camera
- 3,000.00	deleted from budget committee recommend
<hr/>	
\$ 858,465.31	total new budget

It was noted that the salaries of the police were held at last years rate until collective bargaining is completed, and there will be a special meeting for that.

The vote on a budget of \$858,465.31 was taken. Results; affirmative (voice vote)

ARTICLE XXII

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Mr. Smith moves to accept Article as read, seconded by Mr. Viel. No discussion. Vote on Article XXII carries. (voice vote)

ARTICLE XXIII

To see if the Town will authorize the Selectmen to apply for and expend all Federal or State Grant Funds or private gifts for which the Town may qualify.

Motion for acceptance made by Mr. Hebert, seconded by Mr. Smith. No discussion on this Article. Vote taken. Article carries. (voice vote)

ARTICLE XXIV

To see if the Town will authorize the Selectmen to administer or dispose of any real estate that has been or may be acquired through Tax Collector's Deeds.

Mr. Jacobson moves to accept as read, seconded by Mr. Spencer. No discussion. Vote is in the affirmative. (voice vote)

ARTICLE XXV

To see if the Town will authorize the Selectmen to sell to the highest bidder the surplus vehicles in the Highway, Fire and Police Departments, and surplus streets lights.

Mr. Larkin moves to accept Article as read, seconded by Mr. Larochelle. Mr. Hebert moves to amend Article to read "vehicles and equipment". Mr. Noonan seconds this motion. Vote on amendment carries. Vote on Article as amended is in the affirmative.

ARTICLE XXVI

Shall we adopt the Provisions of RSA 208:3 as follows: "208:3 taking; Mode. Wild deer shall not be taken by the use of any firearm, other than a shotgun, loaded with a single ball or loose buckshot, muzzle loading rifle or bow and arrow, in the towns of the following counties as follows:

V. Strafford County: Durham, Lee

If passed, the State Representative from Rollinsford shall file Legislation to include Rollinsford in Section V of RSA 208:3.

Motion for acceptance made by Mr. Bradbury, seconded by Mr. Brown. Mike Brown, seconded by Mrs. Brown moved to amend Article to include "handgun" after muzzle loading rifle. It was brought up that this Article pertains to a RSA and the town cannot change an RSA. Legal Counsel stated that the vote being taken was non-binding, its to express to the Town Representative the Town's wishes. Mr. Brown withdrew the amendment, Mrs. Brown withdrew her second. It was felt by some that this would be restricting the hunter who complies with the law. It was also stated that many who hunt in town are outsiders who hunt close to houses, with the 300 yard legal distant not enough with today's high powered rifles. Article XXVI carries. (voice vote)

ARTICLE XXVII

To see if the Town will authorize the Selectmen to reconfirm the classification of Highland Avenue as a Class VI Highway from the Dover/Rollinsford line (near Oak Street) up the hill to a point just before the driveway leading to Lot 11-1-1 (now owned by Deborah Dube) and to classify Highland Avenue as Class V beyond that point to Rollins Road. (The class VI portion of Highland Avenue will not be maintained during the winter months due to the steep slope of the road.)

Ed Jansen moves to accept as read, seconded by Mr. Jacobsen. No discussion. Vote on Article XXVII carries. (voice vote)

ARTICLE XXVIII

To transact any other business that may legally come before the meeting.

Mike Brown requests the body to authorize the Town's Representative to express through changes to 208:3 or other statutes to make taking of wild game in the town of Rollinsford with a handgun legal. Show of hand vote. No 22 Yes 16 Motion rejected.

Mr. Noonan moves to adjourn meeting, seconded by Mr. Bradbury. Meeting adjourned at 12:55 A.M.

I, Beverly Dionne, Town Clerk of the Town of Rollinsford, hereby certify that the above is a true copy of excerpts from the regular Town Meeting held on March 17, 1989.

Beverly Dionne
Town Clerk

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1990

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
01/13/90	Dover	Jayson Phillips Bohman	Jay Bruce Bohman	Lynne Carol Phillips
01/16/90	Portsmouth	Johnathan Robert Wadhams	Robert Alfred Wadhams	Melissa Lou Poole
01/18/90	Dover	Ryan Lawrence Collins	Patrick Virgil Collins	Jennifer Robin Adams
02/03/90	Dover	Patrick John Rydin	John David Rydin	Cheryl Maureen Argue
02/04/90	Portsmouth	Matthew Thomas Lebel	Thomas Leo Lebel	Pamela Joyce Hudson
02/12/90	Dover	Eric Paul McKenney	Paul Raymond McKenney	Brenda Edith Talon
02/20/90	Rochester	Lauren Evelyn Ochs	James Ochs	Tracey Eleanor Palumbo
02/27/90	Dover	Erica Jean Blair	Alan Wesley Blair	Susan Lynn Angold
02/28/90	Dover	Kala Marie Lund	Gary Steven Lund	Donna Jean Bennett
03/16/90	Dover	Daniel Steward Davidson, Jr.	Daniel Steward Davidson, Sr.	Catherine Anne Ferraiuolo
04/19/90	Dover	Gregory Timothy Rano	Timothy Leon Rano	Joanne Marie LaFrance
04/21/90	Dover	Austin Thomas Waters	Andrew Kirwan Waters	Amy Suzanne Perry
05/03/90	Portsmouth	Daniel James Roberts	Stephen Hall Roberts	Julia Lillard
05/16/90	Dover	Maxwell Thomas Connolly	Paul James Connolly	Rita Mae Morrisette
05/19/90	Dover	Daren Grant Montagu	Phillip Roland Montagu	Cheryl Denise Powell
05/19/90	Dover	Adam Robert Spear	Robert Brian Spear	Tammy Raye O'Brien
05/19/90	Portsmouth	Meghan Patricia Metcalf	John Stuart Metcalf	Ann Victoria Deschuytner
06/05/90	Dover	Heather Mary O'Day	John Michael O'Day	Joyce Margaret Long
06/20/90	Dover	Elyza Ann Peterson	David Richard Peterson	Amy Louise Degraw
06/21/90	Dover	Joseph Clement Daigle	Leonard Raymond Daigle	Amanda Jane Norton
07/03/90	Portsmouth	Kevin Philip LaPoint	Michael Richard LaPoint	Janet Marie Glynn
07/28/90	Rochester	Michael Dwayne Galelo	Paul Gregory Galelo	Monette Michelle Wade
08/12/90	Exeter	Jessica Rae Halvorson	Anthony Lee Halvorson	Sandra Leigh Beadling
08/17/90	Exeter	Myles Kelley Meserve	William Leo Meserve	Margaret Mary Kelley
08/21/90	Rochester	Scott Allen Tower, Jr.	Scott Allen Tower, Sr.	Christine Ann Connor
08/28/90	Dover	Griffin Harris Card	Richard Paul Card	Susan Margaret Brown
08/31/90	Portsmouth	Andrew Raymond Bolstridge	Alton Gene Bolstridge	Theresa Estelle Horne
08/31/90	Portsmouth	Chelsea Leigh Dodier	Lee Norman Dodier	Patricia Ann Whitney
08/31/90	Portsmouth	Jordyne Whitney Dodier	Lee Norma Dodier	Patricia Ann Whitney

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1990

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
09/10/90	Dover	Keaton John Donovan	Ronald John Donovan	Lynne Carol Donnelly
09/12/90	Portsmouth	Jordan Rae Osbon	Kenneth Paul Osbon	Dianne Marie Gauvin
09/14/90	Dover	Chantal Melissa Holmes	John Walter Homes	Wanda Jean Luscomb
09/16/90	Portsmouth	Jenna Elizabeth Pisarek	Thomas Alexander Pisarek	Nancy Young
10/02/90	Dover	Chelsea Rae Theriault	Michael Shawn Theriault	Susan Lynn Griggs
10/05/90	Dover	Nicole Stefanie Cavaris	Charles Nicholas Cavaris	Monique Kause
10/10/90	Portsmouth	Brian Kenneth Muirhead	Kenneth Robert Muirhead	Beth Anne Cunningham
10/20/90	Dover	Paul Francis Brown	Charles Francis Brown	Patricia Ann Devereaux
10/21/90	Dover	Alicia Jewell Woodruff	John H. Woodruff, Jr.	Marita Anne Walters
10/23/90	Exeter	Felicity Louisa Greenman	Walter Folger Greenman, III	Renee Chabot
10/25/90	Portsmouth	Morgan Catherine Hlow	Richard Samuel Hlow	Ginger Mae Isaacs
10/26/90	Dover	Brianna Suzanne Wentworth	Mark David Wentworth	Suzanne Marie Beaulieu
11/10/90	Dover	Robert Lee Joyner, III	Robert Lee Joyner, Jr.	Susan Irene Knock

DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1990

Date	Name of Deceased	Age	Place of Death	Name of Father	Maiden Name of Mother
01/16/90	Edna M. Hale	56	Dover	Maurice L. Hayman	Dora L. Bowen
01/30/90	Gladys Marie Goodwin	66	Exeter	John Adams	Nettie Mae Darnell
01/30/90	Alphonse R. Michaud	66	Dover	Octave Michaud	Juliette Baron
02/01/90	Earl R. Chase	79	Dover	William Chase	Anne Gill
04/01/90	Annette M. Poirier	68	Dover	Edward Charpentier	Ida St. Laurent
04/29/90	Sharon Ledger Endruschat	46	Rollinsford	Maurice Ledger	Ethel L. McKenna
05/01/90	Henry L. Lord	79	Dover	Heman L. Lord	Agnes M. Levasseur
05/05/90	Helene L. Dargie	96	Dover	Andre Ledoux	Elsie Girard
05/13/90	Berniece E. Fitzgerald	92	Rollinsford	William R. McKay	Gertrude E. Jones
05/30/90	Forrest E. White, Sr.	77	Dover	Edward B. White	Beatrice Campbell
06/13/90	Muriel Eva Estes	57	Dover	Gerald G. Merrill	Lilith M. Hartford
09/06/90	Allen Hoar	26	Rollinsford	Joseph A. Hoar	Carolyn Drew
10/11/90	John Cowburn, Jr.	70	Dover	John Cowburn	Alice Lizotte
10/28/90	Ernestine Zandonella	66	Dover	Ernest DaRonche	Luiga DaCosta
10/31/90	Marion M. Bission	87	Dover	Francis Roberge	Caroline Toussaint
11/19/90	William M. Fleming, Jr.	67	Dover	William M. Fleming, Sr.	Alice May Bell
12/18/90	Cecilia E. Grimm	23	Rochester	David Grimm	Lucille Davis

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD — 1990

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
01/05/90	Alan Nicholas Doucette Kristina Dee Koch	Exeter	Rollinsford	Maine	Norma Ruth Ranguette
02/01/90	James George Clothier, Jr. Brenda Ruth Olsen	Dover	Rollinsford	Canada	Ann L. Shine
02/09/90	Chris Robert Tommila Amber Lee O'Malley	Rochester	Rollinsford	Minnesota	Grace Drapeau
02/10/90	Dennis James Gagnon Robyn Marie Zinn	Somersworth	Rollinsford	New Hampshire	Rev. Roger L. Moquin
02/17/90	Robert Albert Bertrand, Jr. Laurie Ann Collins	Rollinsford	Rollinsford	New Hampshire	Sharon Rhodes
03/02/90	Raymond Alfred Vermette Linda Marie Dubois	Dover	Rollinsford	New Hampshire	Ann L. Shine
03/03/90	Joseph Alden Silva Carol Mae Bois	New Castle	Rollinsford	New Hampshire	J. Donald Silva
03/24/90	John Michael O'Day Joyce Margaret Long O'Day	Rollinsford	Rollinsford	North Carolina	Clergyman Roy Swanson
04/07/90	Timothy Joseph Turgeon Judith Marie Roy	Somersworth	Rollinsford	Washington, D.C.	Rev. Roger L. Moquin
04/21/90	Scott W. Burrill Karen D. Sears	Somersworth	Rollinsford	Massachusetts	Pastor Nicholas P. Rogers
04/27/90	Mark A. Chamness Jennifer L. Hammond	Lee	Somersworth	New Hampshire	Min. James B. Livingston
05/05/90	Thomas G. Blais Patricia A. Ledoux	Dover	Portsmouth	Illinois	Rev. Robert Biron
05/12/90	Rory V. Hutchinson Tracy L. Bertrand	Portsmouth	Rollinsford	Massachusetts	Pastor Peter L. Miller
06/02/90	David Michael Osborn Jo-Ellen M. Blake	Dover	Rollinsford	New Hampshire	Rev. John R. Poirier
07/09/90	John McDonald Evans Claudia Marie Gervais	Portsmouth	Dover	Maryland	Susan Turner
			Kirkland, Wa.	Washington	
			Rollinsford	South Dakota	

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
07/28/90	Brandt J. Symes Melissa L. Esty	Merrimack	Rollinsford Rollinsford	Massachusetts Maine	Rev. Robert E. Gorski
08/04/90	Theodore J. Quint		Rollinsford	New Hampshire	Rev. Dennis J. Audet
08/21/90	Deborah A. Levesque Patrick James Hayden	Rollinsford	Somersworth Rollinsford	Connecticut Minnesota	George Moody
09/02/90	Tamara Sue Niedzolkowski Theodore Michael Zellell	Portsmouth	Rollinsford	Wisconsin	Fr. A.E. Athans
09/15/90	Teresa Marie O'Donnell Roy Joseph Small, Jr.	Dover	Rollinsford Dover	New Hampshire New York	Henri B. Gonthier
09/15/90	Michele Boesch Jones Todd Anthony Lee	Durham	Rollinsford	Maryland	Rev. Dennis J. Audet
09/29/90	Norman A. Nadeau Michelle Ann Dodier	Rollinsford	Rollinsford	Connecticut	Rev. Dr. John W. Lynes
10/05/90	Caroline A. Moore Ovid Andrew Viel	Durham	Rollinsford	New Hampshire Connecticut	Robert Pantanella, Jr.
10/06/90	Susan Deann Wilson James Paul Wildes	Rollinsford	Rollinsford	New Hampshire California	Douglas Gherlone
11/03/90	Cynthia Meininger Thornton Scott Richard Morgan Shannon Marie Coco	Newington Rollinsford	Rollinsford Rollinsford	Maine Connecticut California Massachusetts	Joan M. Haskins

